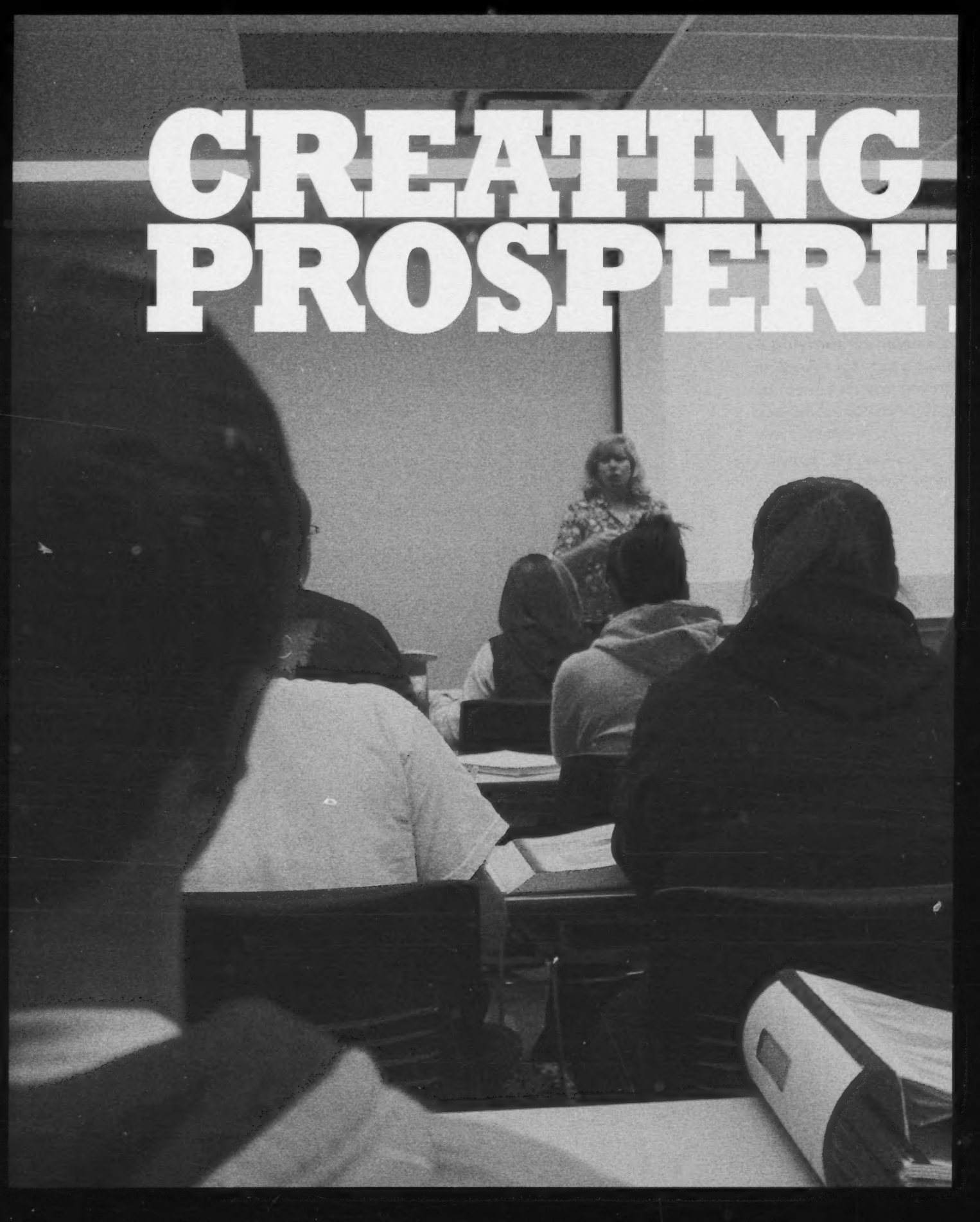
# DREAMS BUILT HERE

PARKLAND COLLEGE

# ANNUAL REPORT 2014 2015

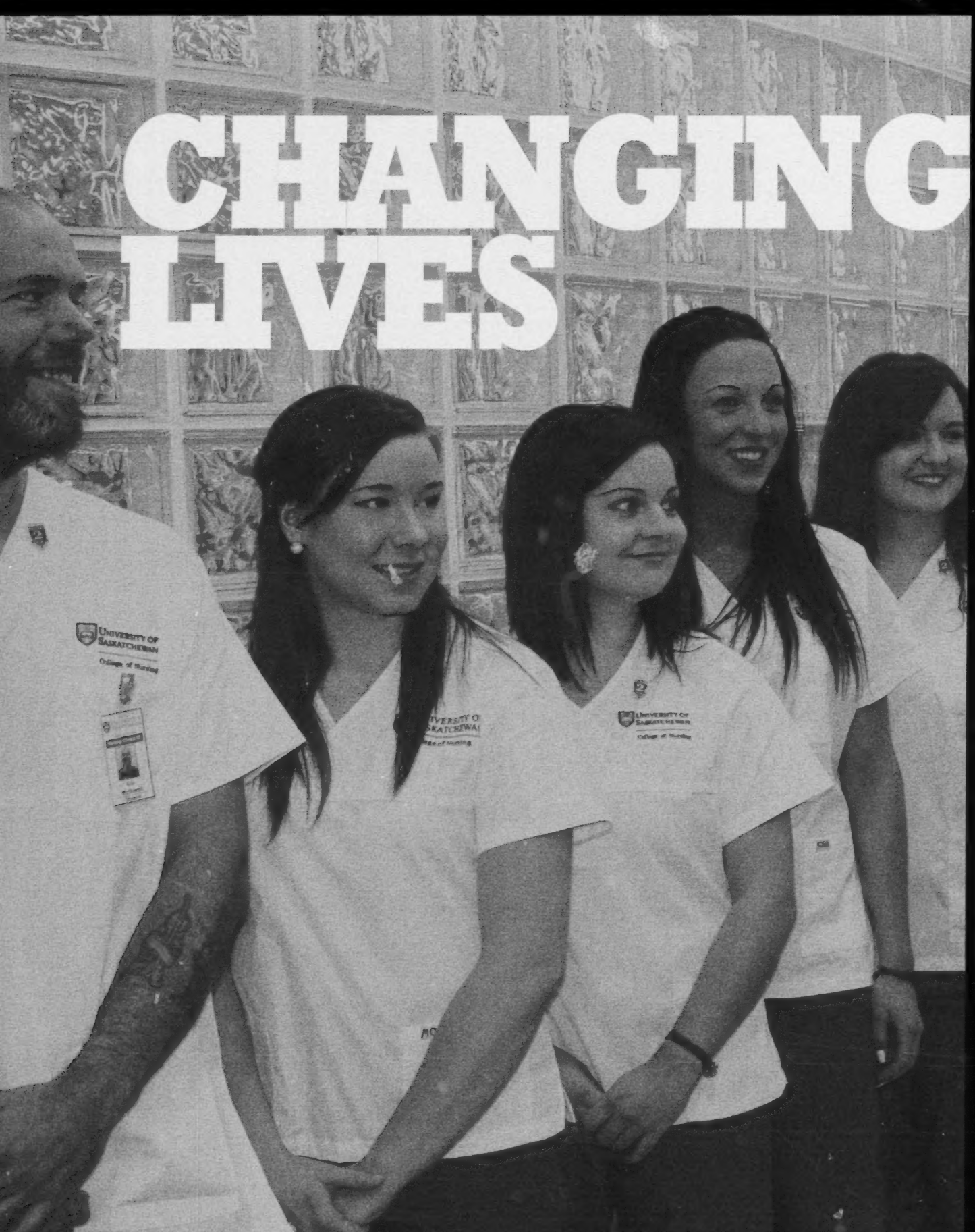
| | |
|---|---|
| Vision | 3 |
| Mission | 5 |
| College Profile | 6 |
| Board of Governors' Report | 8 |
| President's Message | 9 |
| Strategic Priorities | 10 |
| Trades and Technology Centre | 12 |
| Key Performance Measures | 15 |
| Enrolment Tables | 18 |
| Human Resources | 29 |
| Financial Statements | 35 |
| Glossary of Terms | 67 |

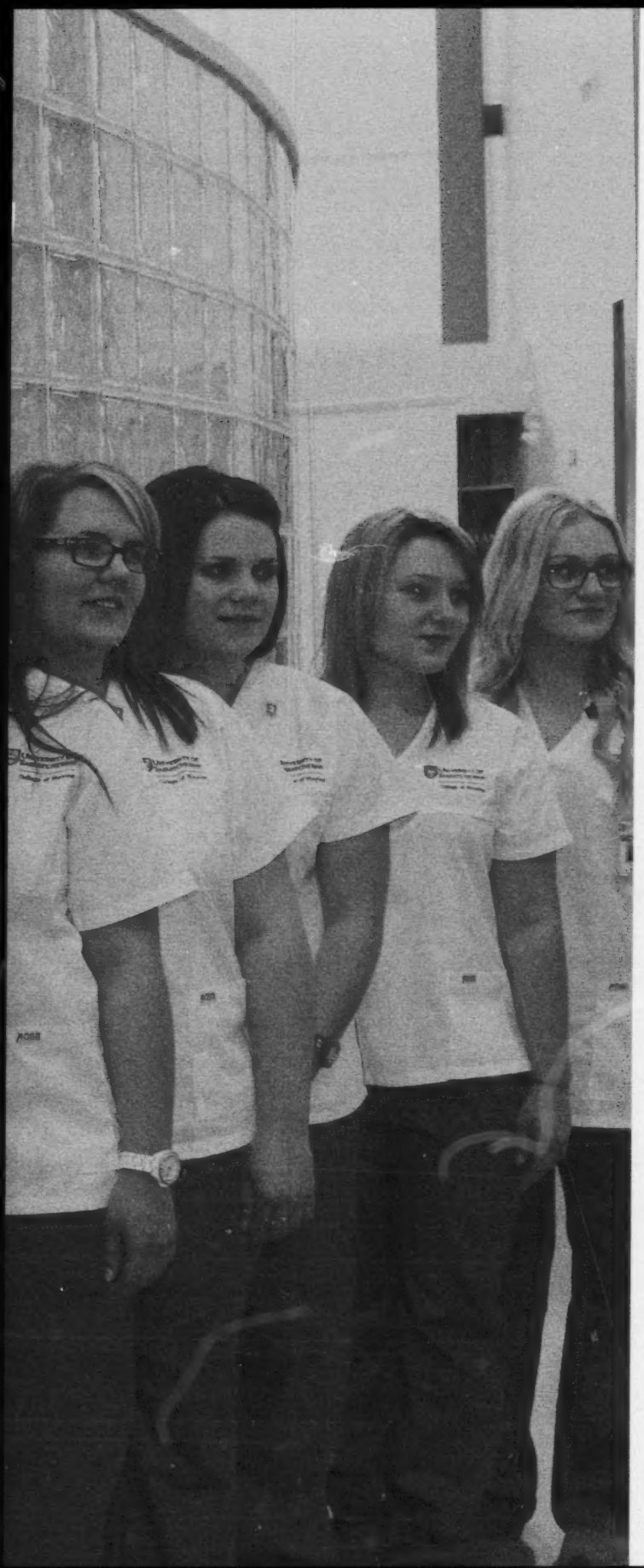

## WHAT'S INSIDE


CREATING
PROSPERI

Prosperous individuals, enterprises and economies – driven by excellence at Parkland College.

# VISION

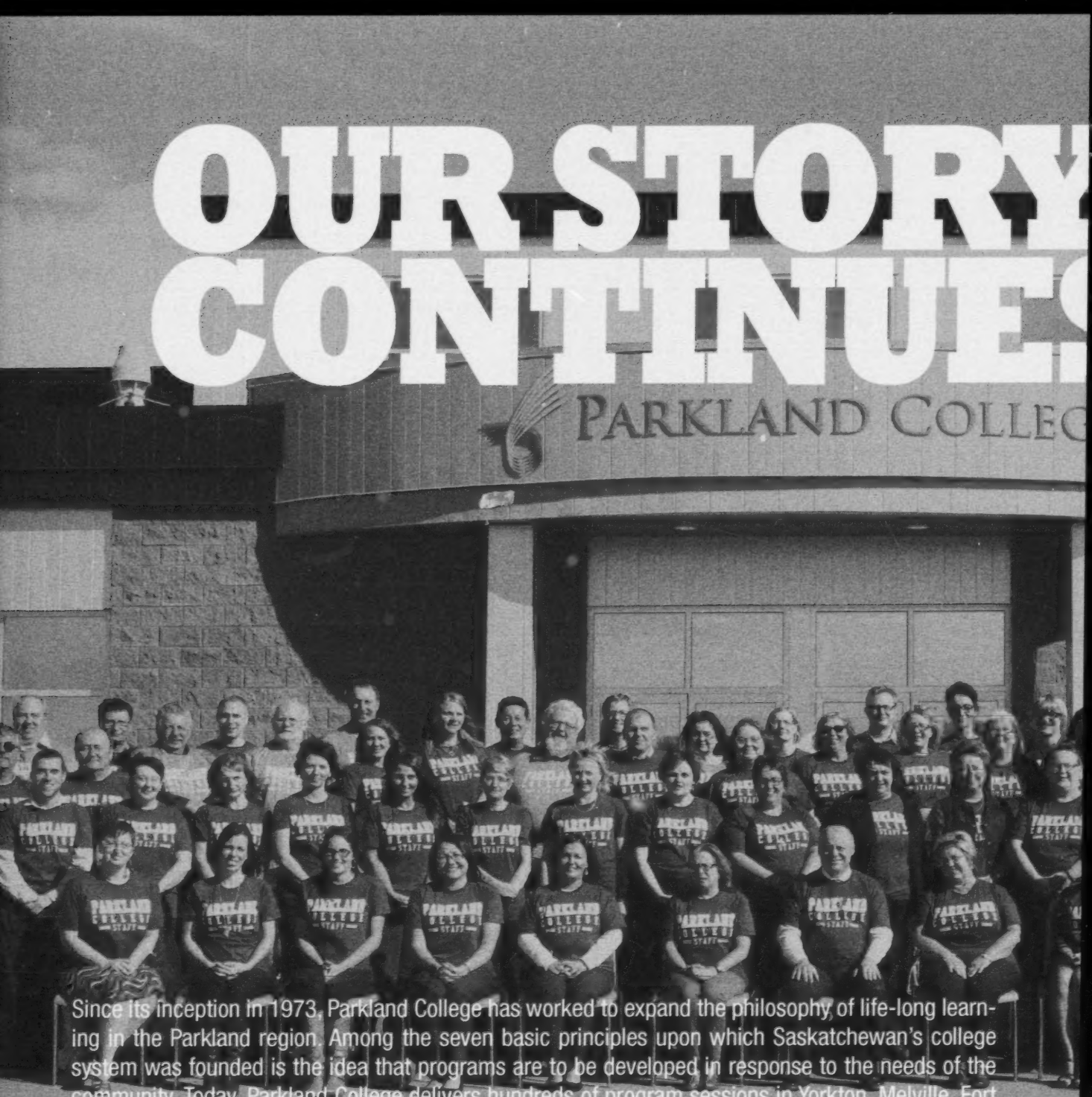

CHANGING
LIVES



Parkland College is a catalyst; changing lives, communities and industry – one learner at a time.

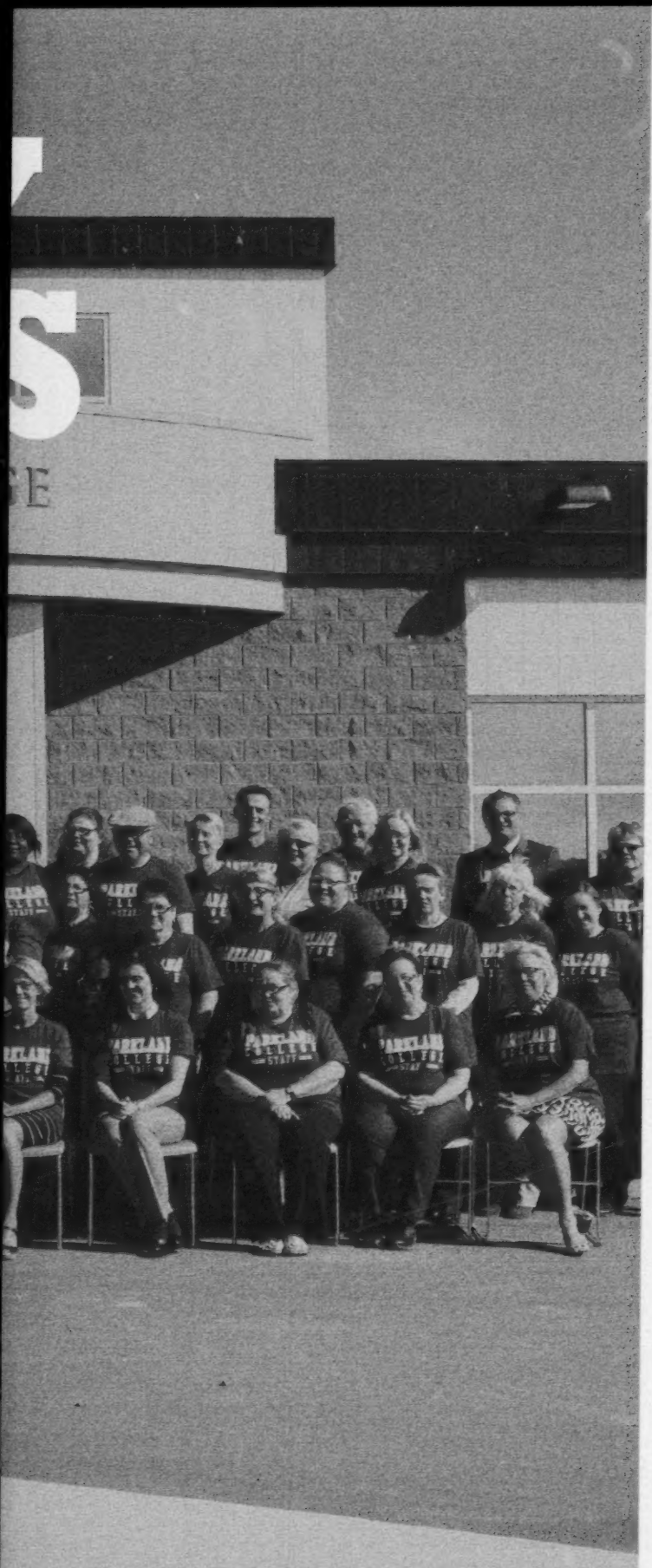
# MISSION

# OUR STORY CONTINUES




Since its inception in 1973, Parkland College has worked to expand the philosophy of life-long learning in the Parkland region. Among the seven basic principles upon which Saskatchewan's college system was founded is the idea that programs are to be developed in response to the needs of the community. Today, Parkland College delivers hundreds of program sessions in Yorkton, Melville, Fort Qu'Appelle, Esterhazy, Canora, and Kamsack. Students can choose from a broad spectrum of educational services from high school upgrading to skills training and trades to the province's most diverse off-campus university offerings.

Parkland College is focused on the future by continuing its legacy of adaptability and diversity in order to best serve the education and training needs of adult learners and industry partners in East Central Saskatchewan.



## 1,115 GRADUATES

- 248 full-time
- 187 part-time
- 680 casual

## $194,000 IN SCHOLARSHIPS

- 116 students awarded

## 210 EMPLOYEES

## 5,824 STUDENTS

- 658 full-time
- 1,650 part-time
- 3,516 casual

## 966 FLEs (FULL-LOAD EQUIVALENTS)

## 37% OF STUDENTS SELF-DECLARE AS ABORIGINAL

## 92% STUDENT SATISFACTION RATE

Sally Bishop, Kamsack
David Cisyk, Esterhazy
D. Lydia Cyr, Fort Qu'Appelle (Chair)
Raymond Sass, Yorkton
Darrell Sobkow, Yorkton

# BOARD OF GOVERNORS' REPORT

Parkland College's Board of Governors, under the leadership of Chair Lydia Cyr and Vice-Chair Raymond Sass, continued the practice of rotating Board meetings throughout the College's regular campuses during the 2014-15 program year. Canora, Esterhazy, Fort Qu'Appelle, Melville, and Yorkton each hosted at least one Board of Governors' meeting.

In addition to the nine regular Board meetings, eight Committee of the Whole meetings were held in advance of the regular meetings. These meetings focused on governance policy review and renewal. At the conclusion of the June regular meeting, all governance policies had been reviewed and renewed as needed.

The Board of Governors provided oversight and direction to the College through standing agenda items in the following areas of responsibility: Strategic Direction and Monitoring, Fiduciary Stewardship, CEO Relationship and Management, Board Governance, and Stakeholder Relationships and Advocacy. Effective August 2014, the Board added the topic of Risk Analysis to the Strategic Direction and Monitoring reporting process.

Members of the Board of Governors remained active in the College through attendance at numerous College events including Graduation, the annual Dollars for Scholars fundraising golf tournament, and scholarship teas.

The Board of Governors also played a key advocacy role throughout 2014-15. Individual members and the Board as a whole met with a variety of community organizations and local government authorities to further advance the work of the College in the region.

**9** REGULAR BOARD MEETINGS

**8** COMMITTEES OF THE WHOLE

**1** CONSTITUTIONAL MEETING

**1** CONFERENCE CALL MEETING

# PRESIDENT'S MESSAGE

In the 2014-2015 program year, Parkland College continued to grow and develop as we worked to support communities, industry, and learners.

We built on our extensive programming with new offerings such as Introduction to Mining at our Fort Qu'Appelle campus. In May 2015 we were able to celebrate 15 students who completed the 22-week program in preparation for employment in the mining industry.

In cooperation with the East Central Research Foundation (ECRF), the College continued to expand its work in the area of agriculture research. Our joint research farm developed even more on land provided by the City of Yorkton. Funding from government agencies allows ECRF and the College to pursue applied research projects in areas such as seed treatments, crop residues, fertilizer application rates, and weed and pest control.

The development and completion of the Trades and Technology Centre was a top priority. With capital funding provided by the Government of Saskatchewan and the overwhelming success of the College's Capital Campaign, construction of the new facility proceeded during the course of the year. The addition of the facility and its increased instructional space creates opportunities for new programs to meet the needs of local and provincial businesses and industries.

Parkland College was able to accomplish initiatives like these while continuing to provide a broad array of services from Essential Skills to Post Graduate university programming. We were able to sustain and build upon our commitment to meet the educational and training needs at the local level and beyond.

Parkland College is able to look back on another successful year thanks to the contributions of many. Our thanks extends to our staff who have committed themselves to provide high quality education and training experiences for our learners. We would also not be able to achieve success without the continuous support of our partners. Many individuals, organizations and businesses provide unwavering support to assist the College in our work. It is only through this strong cooperative effort that we are able to achieve success!

Sincerely,

Dwayne Reeve
President

# STRATEGIC PRIORITIES

Parkland College is constantly evolving, repositioning to better meet the needs of its stakeholders. These strategic directions, against which all plans, policies, and decision are evaluated, have guided us since 2012. They will form the foundation of our next multi-year Strategic Plan.

## 1 PRODUCT SCOPE

The College continues to expand its continuum of learning services to provide a full range of adult upgrading, technical, professional and liberal education opportunities – facilitating initial training and education as well as ongoing learning enrichment and niche program development to keep our stakeholders current and competitive.

## 2 AREA OF INFLUENCE

The College strives to address the educational and learning priorities of regional learners and the regional economy while expanding its market boundaries to the international level and preparing its customers for success wherever they chose to pursue employment.

## 3 LEVERAGING TECHNOLOGY

The College is committed to adopting or developing leading edge learning technologies in support of its mission, vision and strategic directions.

## 4 OUTREACH

The College will continue to provide programs and services at its campuses while expanding capacity to serve through a new expanded trades and technology campus in Yorkton and 'on location' in and with its partner communities, First Nation bands, and industries.

## 5 ENTREPRENEURIAL

The College is committed to strengthening and diversifying its revenue sources – reducing dependency on government funding through expanded enterprise activity.

## 6 QUALITY AND VALUE

The College will develop its value propositions with the ultimate goal of becoming the college of choice for learners, the employer of choice for staff, and the partner of choice for communities, businesses and industry.

# BY THE NUMBERS 2014 2015

OVER **125** ARTICLES ABOUT THE COLLEGE PUBLISHED IN SASK. PRINT MEDIA

SOCIAL MEDIA REACH

**57%** **46%**

HIGHEST EVER ONLINE GRADE 12 ENROLMENT

**366** LEARNERS

**470** COURSE REGISTRATIONS

TOTAL CONTRIBUTIONS, TRADES & TECHNOLOGY CENTRE CAPITAL CAMPAIGN ▶ **$5.057M**

| | |
|---|---|
| EMPLOYEE ENGAGEMENT | 77% |
| STAFF RETENTION RATE | 86% |
| EMPLOYEES RECOGNIZED FOR LONG SERVICE | 16 |
| COMBINED EXPERIENCE | 200 YEARS |

FUNDS RAISED FOR SCHOLARSHIPS AT 10TH ANNUAL DOLLARS FOR SCHOLARS GOLF CLASSIC

**$26,000+**

WEBSITE TRAFFIC UP **79%** TO OVER 259,000 PAGEVIEWS

**WWW**

**108** ◀ STUDENTS ATTENDED JUNE GRADUATION

ABORIGINAL STUDENTS COMPLETED INTRODUCTION TO MINING PROGRAM ▶ **15**

**2100** ◀ HIGH SCHOOLERS ATTENDED CAREER EXPLORATIONS

**$2.51 MILLION**
BUSINESS & TRAINING CONTRACT REVENUE

# BUILT TOGETHER

The Trades and Technology Centre opened to students on Sept. 4, 2015. It was the culmination of years of hard work. But it was a step we could not have taken without the encouragement and support of hundreds of businesses, organizations, partners, and friends.

Years ago we embarked on the first regional colleges capital campaign in Saskatchewan history. We were joined on that winding road by numerous supporters.

This facility is a major accomplishment for Parkland College, but we don't consider it to be a finish line. We feel like our work is just beginning as our students learn the theory and practise the hands-on techniques that will turn them into the skilled workers our region and province need.

Our motto all along has been "Colleges Build Communities and Communities Build Colleges." Thank you for your help and support to get us this far.

We look forward to what the future holds.

## Honour Roll

Government of Saskatchewan
City of Yorkton
PotashCorp
The Mosaic Company
Western Economic Diversification Canada

## Circle of Excellence

Canada West Equipment Dealers Association
Anonymous
Leon Ram Companies
Morris Industries Ltd.
Parkland Credit Unions

## Leaders

Grain Millers, Inc.
Town of Canora
Logan Stevens Construction (2000) Ltd.
Yorkton Co-operative Association Ltd.
Painted Hand CDC
RBC Foundation
Ernest Baurele Memorial Trust Fund
Mark's Parkland Trades Open
Rotary Club of Yorkton
Collins Barrow PQ LLP
Harvest Meats

## Partners

Dr.'s Ron & Bree Rogoza Optometrists
Leland Campbell LLP
Flaman Group of Companies
R H Electric Ltd.
Rusnak Balacko Kachur Rusnak
Redhead Equipment Ltd.
BMO Bank of Montreal
Key Auto Group
Kinsmen Club of Yorkton
CIBC

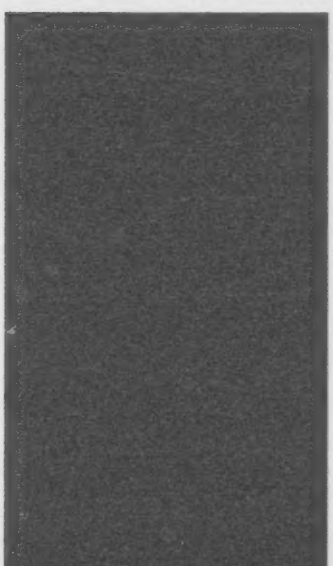
## Friends

Yorkton Lions Club
Yorkton Concrete Products Ltd.
Bailey's Funeral Home
Loucks Medi-Health Pharmacy
Royal Auto Group
United Steelworkers (USW) Local 5917
Yorkton This Week
SaskTel Pioneers
Fedorowich Construction Ltd.
Parkland College Family Campaign
City of Melville
Castleton Industries Ltd.
Crusader Drilling
Ungar Construction
Farrell Agencies Ltd.
Nixon Electrical Service Ltd.
Ottenbreit Sanitation Services
Richardson Pioneer Ltd.
Credit Unions of East Central Saskatchewan
Advance Engineered Products
TruckPro Yorkton
Cottenie Bowtell Dental Prof Corp
Wasylynka Masonry Ltd.
Prairie Paint Centre Yorkton

## Scholars

Yorkton Tribal Council
TD Canada Trust

PARKLAND
COLLEGE



# KEY PERFORMANCE MEASURES

## KEY PERFORMANCE INDICATOR #1

| Number of Student Enrolments - expressed in terms of full load equivalents (FLE) for all credit and non-credit programs. | Baseline (FLE's) | 2014-15 Target (FLE's) | 2014-15 Results (FLE's) |
|---|---|---|---|
| 1a) Skills Training - Institute Credit (includes Institute Credit-Sask Polytech, Institute Credit-Other & Apprenticeship) | 322 | 440.1 | 284.68 |
| b) Skills Training - Industry Credit | 49 | 72.1 | 28.98 |
| c) Skills Training - Non-Credit | 25 | 30.1 | 35.35 |
| d) Adult Basic Education - Credit | 306 | 280 | 316.06 |
| e) Adult Basic Education - Non-Credit | 153 | 170.6 | 193.49 |
| f) University - Credit | 73 | 137.3 | 106.90 |

## KEY PERFORMANCE INDICATOR #2

| Participation, Employment, and Continued to Take Further Training (Rates for Aboriginal Students in %'s, Credit Programs only) | | Baseline (%'s) | 2014-15 Target (%) | 2014-15 Results (%) |
|---|---|---|---|---|
| 2A. Aboriginal Participation (Enrolment) Rate (full-time/part-time) | | | | |
| a) Skills Training - Institute Credit | | 17 | 17 | 19 |
| b) Skills Training - Industry Credit | | 21 | 21 | 26 |
| c) Adult Basic Education - Credit | | 55 | 55 | 50 |
| d) University - Credit | | 28 | 28 | 28 |
| 2B. Graduation Rates of Aboriginal Persons (full-time) | | | | |
| a) Skills Training - Institute Credit | | | | |
| i) As % of Graduates | | 12 | 12 | 17 |
| ii) As % of Aboriginal Enrolments | | 61 | 61 | 44 |
| b) Skills Training - Industry Credit | | | | |
| i) As % of Graduates | no full-time students | n/a | n/a | n/a |
| ii) As % of Aboriginal Enrolments | no full-time students | n/a | n/a | n/a |
| c) Adult Basic Education - Credit | | | | |
| i) As % of Graduates | | 79 | 79 | 82 |
| ii) As % of Aboriginal Enrolments | | 27 | 27 | 33 |
| 2C. Aboriginal Employment Rate (full-time) | | | | |
| a) Skills Training - Institute Credit | | 82 | 82 | 90 |
| b) Skills Training - Industry Credit | no full-time students | n/a | n/a | n/a |
| c) Adult Basic Education - Credit | | 59 | 59 | 82 |
| 2D. Aboriginal Continued to Further Training (full-time) | | | | |
| a) Skills Training - Institute Credit | | 56 | 56 | 83 |
| b) Skills Training - Industry Credit | no full-time students | n/a | n/a | n/a |
| c) Adult Basic Education - Credit | | 71 | 71 | 95 |

# KEY PERFORMANCE MEASURES

## KEY PERFORMANCE INDICATOR #3

| Number of Graduates/Completers for all Credit Programs (In #'s of students) | | Baseline (# of students) | 2014-15 Target (# of students) | 2014-15 Results (# of students) |
|---|---|---|---|---|
| **3A. Number of Graduates (full-time/part-time)** | | | | |
| a) Skills Training - Institute Credit | | 275 | 300 | 215 |
| b) Skills Training - Industry Credit | not casual | 168 | 175 | 129 |
| c) Adult Basic Education - Credit | | 107 | 107 | 91 |
| **3B. Number of Completers (full-time/part-time)** | | | | |
| a) Skills Training - Institute Credit | | 291 | 291 | 202 |
| b) Skills Training - Industry Credit | not casual | 18 | 18 | 6 |
| c) Adult Basic Education - Credit | | 360 | 360 | 417 |

*Completer: Any participant who has successfully completed course requirements or remained to the end of the program.
*Graduate: Any participant who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institute.

## KEY PERFORMANCE INDICATOR #4

| Participation, Employment, and Continued to Take Further Training (Rates for all students in %'s, for credit programs only) | | Baseline (%'s) | 2014-15 Target (%'s) | 2014-15 Results (%'s) |
|---|---|---|---|---|
| **4A. Participation (Enrolment) Rate** (full-time/part-time) | | | | |
| a) Skills Training - Institute Credit | | 37 | 37 | 31 |
| b) Skills Training - Industry Credit | not casual | 11 | 11 | 10 |
| c) Adult Basic Education - Credit | | 41 | 41 | 46 |
| d) University - Credit | | 11 | 11 | 13 |
| **4B. Graduation Rates of Students** (full-time) | | | | |
| a) Skills Training - Institute Credit | | | | |
| i) As % of Enrolments | | 74 | 74 | 70 |
| c) Skills Training - Industry Credit | | | | |
| i) As % of Enrolments | no full-time students | n/a | n/a | n/a |
| d) Adult Basic Education - Credit | | | | |
| i) As % of Enrolments | | 27 | 27 | 33 |
| **4C. Employment Rate** (full-time) | | | | |
| a) Skills Training - Institute Credit | | 90 | 90 | 88 |
| b) Skills Training - Industry Credit | no full-time students | n/a | n/a | n/a |
| c) Adult Basic Education - Credit | | 61 | 61 | 81 |
| **4D. Continued to Further Training Rates** (full-time) | | | | |
| a) Skills Training - Institute Credit | | 78 | 78 | 72 |
| b) Skills Training - Industry Credit | no full-time students | n/a | n/a | n/a |
| c) Adult Basic Education - Credit | | 73 | 73 | 93 |

# KEY PERFORMANCE MEASURES

## KEY PERFORMANCE INDICATOR #5

| | Baseline ($'s) | 2014-15 Target ($'s) | 2014-15 Results ($'s) |
|---|---|---|---|
| Total Contractual Revenue (In Contract $ Received) | $1,550,008 | $1,886,206 | $2,510,509 |

***NOTES:***

- The new baseline is a rolling average of the three most recent completed years of data.
- KPI #2B & 4B: Graduation rates are based on full-time students only. This was implemented to more accurately reflect graduation rates, as majority of part-time enrolments are 'completed' and not graduated.

# ENROLMENT BY PROGRAM

## *Table 1 - Comprehensive Enrolment by Program Groups for the Whole College*

| | | Actuals | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2013-2014 | | | | 2014-2015 | | | |
| | Program Groups | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs |
| **SKILLS TRAINING** | **Institute Credit:** | | | | | | | | |
| | Sask Polytech | 169 | 266 | 8 | 264.90 | 207 | 158 | 1 | 249.66 |
| | Other | 30 | 70 | 10 | 28.61 | 16 | 43 | 102 | 17.94 |
| | Apprenticeship & Trade | 36 | 11 | | 17.42 | 36 | 10 | | 17.07 |
| | ***Total Institute Credit*** | **235** | **347** | **18** | **310.93** | **259** | **211** | **103** | **284.67** |
| | **Industry Credit:** | | | | | | | | |
| | ***Total Industry Credit*** | **24** | **283** | **1,013** | **74.76** | **0** | **142** | **689** | **28.98** |
| | **Non-Credit** *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)* | | | | | | | | |
| | ***Total Non-Credit*** | **10** | **84** | **2,352** | **30.92** | **0** | **232** | **2,724** | **35.35** |
| ***TOTAL SKILLS TRAINING*** | | **269** | **714** | **3,383** | **416.61** | **259** | **585** | **3,516** | **349.00** |
| **ADULT BASIC EDUCATION** | **ABE Credit:** | | | | | | | | |
| | Adult 12 | 106 | 370 | | 218.56 | 113 | 420 | | 237.69 |
| | Adult 10 | 83 | 56 | | 83.31 | 85 | 50 | | 74.00 |
| | Academic GED | 0 | 47 | | 2.54 | 0 | 28 | | 4.37 |
| | ***Total ABE Credit*** | **189** | **473** | | **304.41** | **198** | **498** | | **316.06** |
| | **ABE Non-Credit:** | | | | | | | | |
| | Employability/Life Skills | 67 | 106 | | 84.00 | 88 | 186 | | 135.93 |
| | English Language Training | 0 | 153 | | 29.55 | 0 | 182 | | 37.40 |
| | General Academic Studies | 0 | 14 | | 0.72 | 19 | 35 | | 14.97 |
| | Literacy | 0 | 96 | | 27.50 | 1 | 55 | | 5.20 |
| | ***Total ABE Non-Credit*** | **67** | **369** | | **141.77** | **108** | **458** | | **193.49** |
| ***TOTAL ADULT BASIC EDUCATION*** | | **256** | **842** | | **446.18** | **306** | **956** | | **509.56** |
| **UNIVERSITY** | ***Total University*** | **83** | **149** | | **105.38** | **93** | **109** | | **106.90** |
| **TOTAL ENROLMENT** | | **608** | **1,705** | **3,383** | **968.17** | **658** | **1,650** | **3,516** | **965.45** |

***2014-15 Results as of October 23, 2015***

**PT** – Part-time
**FT**- Full-time
**Cas** – Casual
**FLE** – Full Load Equivalent

*****See Glossary for Definitions of Terms*****

# ENROLMENT BY PROGRAM

## *Table 1A - Enrolment by Program Groups for CANORA Campus*

| | | Actuals | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2013-2014 | | | | 2014-2015 | | | |
| | Program Groups | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs |
| SKILLS TRAINING | **Institute Credit:** | | | | | | | | |
| | Sask Polytech | 0 | 38 | 3 | 13.56 | 18 | 25 | 1 | 21.99 |
| | Other | | | | | | | | |
| | Apprenticeship & Trade | | | | | | | | |
| | ***Total Institute Credit*** | **0** | **38** | **3** | **13.56** | **18** | **25** | **1** | **21.99** |
| | **Industry Credit:** | | | | | | | | |
| | ***Total Industry Credit*** | **0** | **7** | **68** | **1.43** | **0** | **0** | **50** | **0.93** |
| | **Non-Credit** *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)* | | | | | | | | |
| | ***Total Non-Credit*** | **0** | **0** | **58** | **1.32** | **0** | **0** | **0** | **0** |
| ***TOTAL SKILLS TRAINING*** | | **0** | **45** | **129** | **16.31** | **18** | **25** | **51** | **22.92** |
| ADULT BASIC EDUCATION | **ABE Credit:** | | | | | | | | |
| | Adult 12 | 12 | 12 | | 15.26 | 23 | 12 | | 24.37 |
| | Adult 10 | 28 | 11 | | 26.19 | 14 | 17 | | 13.32 |
| | Academic GED | 0 | 13 | | 2.33 | 0 | 20 | | 4.30 |
| | ***Total ABE Credit*** | **40** | **36** | | **43.78** | **37** | **49** | | **41.99** |
| | **ABE Non-Credit:** | | | | | | | | |
| | Employability/Life Skills | 8 | 45 | | 8.54 | 11 | 73 | | 22.91 |
| | English Language Training | | | | | | | | |
| | General Academic Studies | | | | | 19 | 6 | | 13.33 |
| | Literacy | 0 | 13 | | 0.52 | | | | |
| | ***Total ABE Non-Credit*** | **8** | **58** | | **9.06** | **30** | **79** | | **36.24** |
| ***TOTAL ADULT BASIC EDUCATION*** | | **48** | **94** | | **52.84** | **67** | **128** | | **78.23** |
| UNIVERSITY | ***Total University*** | **0** | **8** | | **1.10** | | | | |
| TOTAL ENROLMENT | | **48** | **147** | **129** | **70.25** | **85** | **153** | **51** | **101.15** |

***2014-15 Results as of October 23, 2015***

**PT** – Part-time
**FT**- Full-time
**Cas** – Casual
**FLE** – Full Load Equivalent

****Note: Canora Campus includes Kamsack & area**

# ENROLMENT BY PROGRAM

## *Table 1B - Enrolment by Program Groups for ESTERHAZY Campus*

| | | Actuals | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2013-2014 | | | | 2014-2015 | | | |
| | Program Groups | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs |
| SKILLS TRAINING | **Institute Credit:** | | | | | | | | |
| | Sask Polytech | 0 | 4 | | 1.14 | 0 | 0 | | 11.36 |
| | Other | 0 | 27 | 2 | 1.93 | | | | |
| | Apprenticeship & Trade | 36 | 11 | | 17.42 | 36 | 10 | | 17.07 |
| | ***Total Institute Credit*** | **36** | **42** | **2** | **20.49** | **36** | **10** | | **28.43** |
| | **Industry Credit:** | | | | | | | | |
| | ***Total Industry Credit*** | **0** | **0** | **240** | **3.22** | **0** | **1** | **139** | **2.50** |
| | **Non-Credit** *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)* | | | | | | | | |
| | ***Total Non-Credit*** | **0** | **33** | **2,038** | **16.49** | **0** | **54** | **2,534** | **21.57** |
| ***TOTAL SKILLS TRAINING*** | | **36** | **75** | **2,280** | **40.20** | **36** | **65** | **2,673** | **52.50** |
| ADULT BASIC EDUCATION | **ABE Credit:** | | | | | | | | |
| | Adult 12 | 0 | 316 | | 100.02 | 0 | 366 | | 124.37 |
| | Adult 10 | | | | | | | | |
| | Academic GED | | | | | | | | |
| | ***Total ABE Credit*** | **0** | **316** | | **100.02** | **0** | **366** | | **124.37** |
| | **ABE Non-Credit:** | | | | | | | | |
| | Employability/Life Skills | | | | | 0 | 14 | | 4.13 |
| | English Language Training | 0 | 54 | | 10.11 | 0 | 56 | | 11.78 |
| | General Academic Studies | | | | | 0 | 6 | | 0.31 |
| | Literacy | | | | | | | | |
| | ***Total ABE Non-Credit*** | **0** | **54** | | **10.11** | **0** | **76** | | **16.22** |
| ***TOTAL ADULT BASIC EDUCATION*** | | **0** | **370** | | **110.13** | **0** | **442** | | **140.59** |
| UNIVERSITY | ***Total University*** | **0** | **3** | | **0.80** | | | | |
| TOTAL ENROLMENT | | 36 | 448 | 2,280 | 151.13 | 36 | 507 | 2,534 | 193.09 |

***2014-15 Results as of October 23, 2015***

**PT** – Part-time
**FT**- Full-time
**Cas** – Casual
**FLE** – Full Load Equivalent

****NOTE: The "Online" Adult 12 program is entered under the Esterhazy Campus.**

# ENROLMENT BY PROGRAM

## *Table 1C - Enrolment by Program Groups for FORT QU'APPELLE Campus*

| | | Actuals | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2013-2014 | | | | 2014-2015 | | | |
| | Program Groups | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs |
| **SKILLS TRAINING** | **Institute Credit:** | | | | | | | | |
| | Sask Polytech | 3 | 19 | | 6.85 | 2 | 2 | | 3.11 |
| | Other | 20 | 0 | | 15.11 | | | | |
| | Apprenticeship & Trade | | | | | | | | |
| | ***Total Institute Credit*** | **23** | **19** | | **21.96** | **2** | **2** | | **3.11** |
| | **Industry Credit:** | | | | | | | | |
| | ***Total Industry Credit*** | **0** | **20** | **67** | **2.27** | **0** | **10** | **7** | **1.20** |
| | **Non-Credit** *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)* | | | | | | | | |
| | ***Total Non-Credit*** | **10** | **3** | | **5.45** | | | | |
| ***TOTAL SKILLS TRAINING*** | | **33** | **42** | **67** | **29.68** | **2** | **12** | **7** | **4.31** |
| **ADULT BASIC EDUCATION** | **ABE Credit:** | | | | | | | | |
| | Adult 12 | 16 | 17 | | 16.02 | 21 | 14 | | 19.60 |
| | Adult 10 | 21 | 9 | | 18.11 | 22 | 3 | | 16.54 |
| | Academic GED | 0 | 10 | | 0.07 | 0 | 4 | | 0.03 |
| | ***Total ABE Credit*** | **37** | **36** | | **34.20** | **43** | **21** | | **36.17** |
| | **ABE Non-Credit:** | | | | | | | | |
| | Employability/Life Skills | 51 | 33 | | 42.80 | 41 | 31 | | 37.04 |
| | English Language Training | | | | | | | | |
| | General Academic Studies | | | | | | | | |
| | Literacy | 0 | 18 | | 1.63 | 0 | 15 | | 0.88 |
| | ***Total ABE Non-Credit*** | **51** | **51** | | **44.43** | **41** | **46** | | **37.91** |
| ***TOTAL ADULT BASIC EDUCATION*** | | **88** | **87** | | **78.63** | **84** | **67** | | **74.08** |
| **UNIVERSITY** | ***Total University*** | **23** | **8** | | **29.68** | **14** | **1** | | **15.10** |
| **TOTAL ENROLMENT** | | **144** | **137** | **67** | **137.99** | **100** | **80** | **7** | **93.49** |

***2014-15 Results as of October 23, 2015***

**PT** – Part-time
**FT**- Full-time
**Cas** – Casual
**FLE** – Full Load Equivalent

# ENROLMENT BY PROGRAM

## *Table 1D - Enrolment by Program Groups for MELVILLE Campus*

| | | Actuals | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2013-2014 | | | | 2014-2015 | | | |
| | Program Groups | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs |
| **SKILLS TRAINING** | **Institute Credit:** | | | | | | | | |
| | Sask Polytech | 11 | 20 | | 21.90 | 12 | 10 | | 24.94 |
| | Other | 10 | 43 | 8 | 11.57 | 16 | 42 | 97 | 17.69 |
| | Apprenticeship & Trade | | | | | | | | |
| | ***Total Institute Credit*** | **21** | **63** | **8** | **33.47** | **28** | **52** | **97** | **42.63** |
| | **Industry Credit:** | | | | | | | | |
| | ***Total Industry Credit*** | **17** | **26** | **64** | **11.91** | **0** | **22** | **27** | **2.08** |
| | **Non-Credit** *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)* | | | | | | | | |
| | ***Total Non-Credit*** | **0** | **6** | **22** | **0.70** | **0** | **100** | **56** | **4.73** |
| ***TOTAL SKILLS TRAINING*** | | **38** | **95** | **94** | **46.08** | **28** | **174** | **180** | **49.44** |
| **ADULT BASIC EDUCATION** | **ABE Credit:** | | | | | | | | |
| | Adult 12 | 8 | 5 | | 7.79 | 9 | 4 | | 8.00 |
| | Adult 10 | 6 | 3 | | 6.60 | 9 | 3 | | 8.46 |
| | Academic GED | 0 | 5 | | 0.02 | 0 | 3 | | 0.02 |
| | ***Total ABE Credit*** | **14** | **13** | | **14.41** | **18** | **10** | | **16.48** |
| | **ABE Non-Credit:** | | | | | | | | |
| | Employability/Life Skills | | | | | | | | |
| | English Language Training | 0 | 13 | | 2.21 | 0 | 10 | | 0.35 |
| | General Academic Studies | | | | | | | | |
| | Literacy | 0 | 12 | | 1.05 | 0 | 8 | | 0.68 |
| | ***Total ABE Non-Credit*** | **0** | **25** | | **3.26** | **0** | **18** | | **1.03** |
| ***TOTAL ADULT BASIC EDUCATION*** | | **14** | **38** | | **17.67** | **18** | **28** | | **17.51** |
| **UNIVERSITY** | ***Total University*** | **0** | **23** | | **2.10** | | | | |
| **TOTAL ENROLMENT** | | **52** | **156** | **94** | **65.85** | **46** | **202** | **180** | **66.95** |

***2014-15 Results as of October 23, 2015***

**PT** – Part-time
**FT**- Full-time
**Cas** – Casual
**FLE** – Full Load Equivalent

# ENROLMENT BY PROGRAM

## *Table 1E - Enrolment by Program Groups for YORKTON Campus*

| | | Actuals | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2013-2014 | | | | 2014-2015 | | | |
| | Program Groups | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs | Student Enrol FT | Student Enrol PT | Student Enrol Casual | FLEs |
| SKILLS TRAINING | **Institute Credit:** | | | | | | | | |
| | Sask Polytech | 155 | 186 | 6 | 221.45 | 175 | 121 | 2 | 188.25 |
| | Other | | | | | 0 | 0 | 7 | 0.25 |
| | Apprenticeship & Trade | | | | | | | | |
| | ***Total Institute Credit*** | **155** | **186** | **6** | **221.45** | **175** | **121** | **9** | **188.50** |
| | **Industry Credit:** | | | | | | | | |
| | ***Total Industry Credit*** | **7** | **224** | **633** | **55.92** | **0** | **115** | **487** | **22.29** |
| | **Non-Credit** *(Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)* | | | | | | | | |
| | ***Total Non-Credit*** | **0** | **37** | **247** | **6.97** | **0** | **77** | **142** | **9.05** |
| ***TOTAL SKILLS TRAINING*** | | **162** | **447** | **886** | **284.34** | **175** | **313** | **638** | **219.84** |
| ADULT BASIC EDUCATION | **ABE Credit:** | | | | | | | | |
| | Adult 12 | 70 | 40 | | 79.48 | 60 | 38 | | 61.35 |
| | Adult 10 | 27 | 35 | | 32.40 | 40 | 28 | | 35.68 |
| | Academic GED | 0 | 19 | | 0.12 | 0 | 1 | | 0.01 |
| | ***Total ABE Credit*** | **97** | **94** | | **112.00** | **100** | **67** | | **97.04** |
| | **ABE Non-Credit:** | | | | | | | | |
| | Employability/Life Skills | 8 | 67 | | 32.66 | 36 | 86 | | 71.86 |
| | English Language Training | 0 | 86 | | 17.24 | 0 | 116 | | 25.27 |
| | General Academic Studies | 0 | 14 | | 0.72 | 0 | 23 | | 1.33 |
| | Literacy | 0 | 54 | | 24.29 | 1 | 32 | | 3.64 |
| | ***Total ABE Non-Credit*** | **8** | **221** | | **74.91** | **37** | **257** | | **102.1** |
| ***TOTAL ADULT BASIC EDUCATION*** | | **105** | **315** | | **186.91** | **137** | **324** | | **199.14** |
| UNIVERSITY | ***Total University*** | **59** | **118** | | **71.70** | **79** | **108** | | **91.80** |
| TOTAL ENROLMENT | | 326 | 880 | 886 | 542.95 | 391 | 745 | 638 | 510.78 |

***2014-15 Results as of October 23, 2015***

**PT** – Part-time
**FT**- Full-time
**Cas** – Casual
**FLE** – Full Load Equivalent

# Table 2 - Equity Participation Enrolments by Program Groups for the Whole College

EQUITY PARTICIPATION

| | Program Groups | Actuals 2013-2014 | | | | | | | | | | | | Actuals 2014-2015 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Aboriginal | | | Visible Minority | | | Disability | | | Total Enrolment | | | Aboriginal | | | Visible Minority | | | Disability | | | Total Enrolment | | |
| | | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas |
| SKILLS TRAINING | Institute Credit: | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sask Polytech | 35 | 46 | 1 | 4 | 11 | 0 | 4 | 5 | 0 | 169 | 266 | 8 | 66 | 16 | 0 | 9 | 8 | 0 | 3 | 4 | 0 | 207 | 158 | 1 |
| | Other | 19 | 10 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 30 | 70 | 10 | 0 | 4 | 3 | 0 | 0 | 0 | 1 | 0 | 0 | 16 | 43 | 102 |
| | Apprenticeship & Trade | 3 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 36 | 11 | 0 | 2 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 36 | 10 | 0 |
| | ***Total Institute Credit*** | **57** | **57** | **3** | **7** | **11** | **0** | **4** | **5** | **0** | **235** | **347** | **18** | **68** | **21** | **3** | **10** | **8** | **0** | **4** | **4** | **0** | **259** | **211** | **103** |
| | **Industry Credit:** | | | | | | | | | | | | | | | | | | | | | | | | |
| | ***Total Industry Credit*** | **16** | **67** | **103** | **3** | **5** | **13** | **0** | **7** | **15** | **24** | **283** | **1,013** | **0** | **37** | **57** | **0** | **4** | **9** | **0** | **3** | **9** | **0** | **142** | **689** |
| | **Non-Credit** (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit) | | | | | | | | | | | | | | | | | | | | | | | | |
| | ***Total Non-Credit*** | **10** | **8** | **137** | **0** | **1** | **47** | **0** | **3** | **26** | **10** | **84** | **2,352** | **0** | **7** | **157** | **0** | **3** | **41** | **0** | **1** | **21** | **0** | **232** | **2,724** |
| ***TOTAL SKILLS TRAINING*** | | **83** | **132** | **243** | **10** | **17** | **60** | **4** | **15** | **41** | **269** | **714** | **3,383** | **68** | **65** | **217** | **10** | **15** | **50** | **4** | **8** | **30** | **259** | **585** | **3,516** |
| ADULT BASIC EDUCATION | **Adult Basic Education Credit:** | | | | | | | | | | | | | | | | | | | | | | | | |
| | Adult 12 | 75 | 107 | | 2 | 15 | | 6 | 14 | | 106 | 370 | | 83 | 125 | | 2 | 26 | | 13 | 22 | | 113 | 420 | |
| | Adult 10 | 79 | 47 | | 0 | 0 | | 8 | 11 | | 83 | 56 | | 78 | 43 | | 3 | 3 | | 18 | 3 | | 85 | 50 | |
| | Academic GED | 0 | 36 | | 0 | 0 | | 0 | 3 | | 0 | 47 | | 0 | 22 | | 0 | 0 | | 0 | 3 | | 0 | 28 | |
| | ***Total ABE Credit*** | **154** | **190** | | **2** | **15** | | **14** | **28** | | **189** | **473** | | **161** | **190** | | **5** | **29** | | **31** | **28** | | **198** | **498** | |
| | **Adult Basic Education Non-Credit:** | | | | | | | | | | | | | | | | | | | | | | | | |
| | Employability/ Life Skills | 56 | 94 | | 4 | 4 | | 2 | 3 | | 67 | 106 | | 79 | 166 | | 3 | 5 | | 3 | 12 | | 88 | 186 | |
| | English Language Training | 0 | 0 | | 0 | 11 | | 0 | 0 | | 0 | 153 | | 0 | 1 | | 0 | 21 | | 0 | 0 | | 0 | 182 | |
| | General Academic Studies | 0 | 2 | | 0 | 0 | | 0 | 0 | | 0 | 14 | | 19 | 16 | | 0 | 2 | | 2 | 4 | | 19 | 35 | |
| | Literacy | 0 | 61 | | 0 | 1 | | 0 | 15 | | 0 | 96 | | 1 | 31 | | 0 | 4 | | 1 | 9 | | 1 | 55 | |
| | ***Total ABE Non-Credit*** | **56** | **157** | | **4** | **16** | | **2** | **18** | | **67** | **369** | | **99** | **214** | | **3** | **32** | | **6** | **25** | | **108** | **458** | |
| **TOTAL ADULT BASIC EDUCATION** | | **210** | **347** | | **6** | **31** | | **16** | **46** | | **256** | **842** | | **260** | **404** | | **8** | **61** | | **37** | **53** | | **306** | **956** | |
| UNIVERSITY | ***Total University*** | **33** | **30** | | **4** | **0** | | **0** | **5** | | **83** | **149** | | **28** | **29** | | **4** | **6** | | **3** | **2** | | **93** | **109** | |
| **TOTAL ENROLMENT** | | **326** | **509** | **243** | **20** | **48** | **60** | **20** | **66** | **41** | **608** | **1,705** | **3,383** | **356** | **498** | **217** | **22** | **82** | **50** | **44** | **63** | **30** | **658** | **1,650** | **3,516** |

**2014-15 Results as of October 23, 2015**

Note for Table 2 & 4: Equity statistics are voluntary and only students willing to declare were reported.

**PT** – Part-time
**FT**- Full-time
**Cas** – Casual

## Table 3 - Student Success by Program Groups for the Whole College

| | | Actuals | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2013-2014 | | | | | | | | | | | | 2014-2015 | | | | | | | | | | | |
| | Program Groups | Total Students Completed | | | Total Students Graduated | | | Total Employed | | | Total Going to Further Training | | | Total Students Completed | | | Total Students Graduated | | | Total Employed | | | Total Going to Further Training | | |
| | | FT | PT | Cas | FT | PT | Cas | FT | PT | | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas | FT | PT | Cas |
| Skills Training | **Institute Credit:** | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sask Polytech | 27 | 196 | 8 | 102 | 57 | 0 | 77 | 40 | 2 | 13 | 8 | 2 | 15 | 138 | 1 | 136 | 22 | 0 | 56 | 9 | | 24 | 8 | |
| | Other Supplier | 6 | 64 | 2 | 14 | 14 | 8 | 8 | 6 | 0 | 2 | 0 | 0 | 5 | 43 | 96 | 11 | 1 | 6 | 8 | 0 | | 2 | 0 | |
| | Apprenticeship & Trade | 0 | 1 | 0 | 36 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 35 | 10 | 0 | 0 | 0 | | 0 | 0 | |
| | *Total Institute Credit* | 33 | 261 | 10 | 152 | 81 | 8 | 85 | 46 | 2 | 15 | 8 | 2 | 21 | 181 | 97 | 182 | 33 | 6 | 64 | 9 | | 26 | 8 | |
| | **Industry Credit:** | | | | | | | | | | | | | | | | | | | | | | | | |
| | *Total Industry Credit* | 14 | 11 | 16 | 4 | 270 | 999 | | | | | | | 0 | 6 | 19 | 0 | 129 | 674 | | | | | | |
| | Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit) | | | | | | | | | | | | | | | | | | | | | | | | |
| | *Total Non-Credit* | 10 | 83 | 2,342 | | | | | | | | | | 0 | 232 | 2,724 | | | | | | | | | |
| *TOTAL SKILLS TRAINING* | | 57 | 355 | 2,368 | 156 | 351 | 1,007 | 85 | 46 | 2 | 15 | 8 | 2 | 21 | 419 | 2,840 | 182 | 162 | 680 | 64 | 9 | | 26 | 8 | |
| Adult Basic Education | **Adult Basic Education Credit:** | | | | | | | | | | | | | | | | | | | | | | | | |
| | Adult 12 | 62 | 291 | | 18 | 6 | | 25 | 159 | | 44 | 57 | | 64 | 316 | | 23 | 12 | | 20 | 121 | | 49 | 57 | |
| | Adult 10 | 25 | 15 | | 27 | 7 | | 12 | 8 | | 31 | 9 | | 18 | 5 | | 43 | 5 | | 4 | 0 | | 46 | 6 | |
| | Academic GED | 0 | 6 | | 0 | 40 | | 0 | 17 | | 0 | 16 | | 0 | 14 | | 0 | 8 | | 0 | 5 | | 0 | 3 | |
| | *Total ABE Credit* | 87 | 312 | | 45 | 53 | | 37 | 184 | | 75 | 82 | | 82 | 335 | | 66 | 25 | | 24 | 126 | | 95 | 66 | |
| | **Adult Basic Education Non-Credit:** | | | | | | | | | | | | | | | | | | | | | | | | |
| | Employability/ Life Skills | 65 | 69 | | | | | 19 | 15 | | 6 | 0 | | 70 | 143 | | | | | 27 | 29 | | 3 | 32 | |
| | English Language Training | 0 | 89 | | | | | 0 | 0 | | 0 | 0 | | 0 | 113 | | | | | 0 | 0 | | 0 | 0 | |
| | General Academic Studies | 0 | 14 | | | | | 0 | 8 | | 0 | 0 | | 11 | 30 | | | | | 0 | 16 | | 8 | 1 | |
| | Literacy | 0 | 79 | | | | | 0 | 21 | | 0 | 32 | | 1 | 40 | | | | | 0 | 10 | | 1 | 12 | |
| | *Total ABE Non-Credit* | 65 | 251 | | | | | 19 | 44 | | 6 | 32 | | 82 | 326 | | | | | 27 | 55 | | 12 | 45 | |
| *TOTAL ADULT BASIC EDUCATION* | | 152 | 563 | | 45 | 53 | | 56 | 228 | | 81 | 114 | | 164 | 661 | | 66 | 25 | | 51 | 181 | | 107 | 111 | |
| UNIVERSITY | *Total University* | 78 | 148 | | | | | | | | | | | 92 | 106 | | | | | | | | | | |
| TOTAL ENROLMENT | | 287 | 1,066 | 2,368 | 201 | 404 | 1,007 | 141 | 274 | 2 | 96 | 122 | 2 | 277 | 1,186 | 2,840 | 248 | 187 | 680 | 115 | 190 | 0 | 133 | 119 | 0 |

**2014-15 Results as of October 23, 2015**

Completed = the total number of students who completed course requirements or remained to the end of the program.
Graduated = the number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry.

**Notes for Tables 3 & 4**

- We do not 'Graduate' University and part-time institute credit programs, all are under completed columns for both academic years.
- We do not do follow-up for University, apprenticeship, part-time institute credit, skills training non-credit, short study industry credit programs and English language training.
- If more than one type of follow-up is reported for an individual in a program group, enrolment is counted once and they are counted once under each type of follow-up.

# Table 4 - Equity Participation Completers & Graduates by Program Groups for Whole College



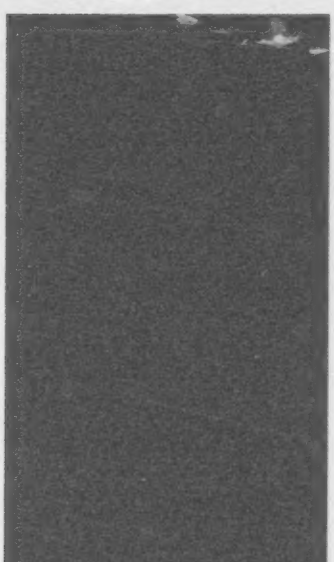
| | Program Groups | Actuals | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2013-2014 | | | | | | | | | 2014-2015 | | | | | | | | | |
| | | Aboriginal | | | Visible Minority | | | Disability | | | Aboriginal | | | Visible Minority | | | Disability | | |
| SKILLS TRAINING | | E | C | G | E | C | G | E | C | G | E | C | G | E | C | G | E | C | G |
| | **Institute Credit:** | | | | | | | | | | | | | | | | | | |
| | Sask Polytech | 82 | 41 | 25 | 15 | 5 | 8 | 9 | 5 | 1 | 82 | 15 | 35 | 17 | 9 | 6 | 7 | 4 | 1 |
| | Other | 31 | 10 | 11 | 2 | 0 | 1 | 0 | 0 | 0 | 7 | 7 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| | Apprenticeship & Trade | 4 | 1 | 3 | 1 | 0 | 1 | 0 | 0 | 0 | 3 | 1 | 2 | 1 | 0 | 1 | 0 | 0 | 0 |
| | ***Total Institute Credit*** | **117** | **52** | **39** | **18** | **5** | **10** | **9** | **5** | **1** | **92** | **23** | **37** | **18** | **9** | **7** | **8** | **4** | **2** |
| | **Industry Credit:** | | | | | | | | | | | | | | | | | | |
| | ***Total Industry Credit*** | **186** | **22** | **159** | **21** | **4** | **17** | **22** | **1** | **21** | **94** | **3** | **84** | **13** | **1** | **11** | **12** | **0** | **11** |
| | **Non-Credit (Industry Non-Credit, Community/ Individual Non-Credit, Personal Interest Non-Credit)** | | | | | | | | | | | | | | | | | | |
| | ***Total Non Credit*** | **155** | **154** | **0** | **48** | **47** | **0** | **29** | **29** | **0** | **164** | **164** | **0** | **44** | **44** | **0** | **22** | **22** | **0** |
| ***TOTAL SKILLS TRAINING*** | | **458** | **228** | **198** | **87** | **56** | **27** | **60** | **35** | **22** | **350** | **190** | **121** | **75** | **54** | **18** | **42** | **26** | **13** |
| ADULT BASIC EDUCATION | **Adult Basic Education Credit:** | | | | | | | | | | | | | | | | | | |
| | Adult 12 | 182 | 112 | 13 | 17 | 13 | 0 | 20 | 17 | 1 | 208 | 128 | 19 | 28 | 22 | 1 | 35 | 21 | 5 |
| | Adult 10 | 126 | 32 | 34 | 0 | 0 | 0 | 19 | 7 | 4 | 121 | 21 | 43 | 6 | 1 | 1 | 21 | 5 | 9 |
| | Academic GED | 36 | 5 | 30 | 0 | 0 | 0 | 3 | 0 | 3 | 22 | 12 | 5 | 0 | 0 | 0 | 3 | 1 | 1 |
| | ***Total ABE Credit*** | **344** | **149** | **77** | **17** | **13** | **0** | **42** | **24** | **8** | **351** | **161** | **67** | **34** | **23** | **2** | **59** | **27** | **15** |
| | **Adult Basic Education Non-Credit:** | | | | | | | | | | | | | | | | | | |
| | Employability/Life Skills | 150 | 114 | 0 | 8 | 6 | 0 | 5 | 3 | 0 | 245 | 192 | 0 | 8 | 7 | 0 | 15 | 11 | 0 |
| | English Language Training | 0 | 0 | 0 | 11 | 7 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 21 | 15 | 0 | 0 | 0 | 0 |
| | General Academic Studies | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 | 22 | 0 | 2 | 2 | 0 | 6 | 4 | 0 |
| | Literacy | 61 | 48 | 0 | 1 | 1 | 0 | 15 | 12 | 0 | 32 | 20 | 0 | 4 | 3 | 0 | 10 | 8 | 0 |
| | ***Total ABE Non-Credit*** | **213** | **164** | **0** | **20** | **14** | **0** | **20** | **15** | **0** | **313** | **235** | **0** | **35** | **27** | **0** | **31** | **23** | **0** |
| **TOTAL ADULT BASIC EDUCATION** | | **557** | **313** | **77** | **37** | **27** | **0** | **62** | **39** | **8** | **664** | **396** | **67** | **69** | **50** | **2** | **90** | **50** | **15** |
| UNIVERSITY | ***Total University*** | **63** | **60** | **0** | **4** | **4** | **0** | **5** | **4** | **0** | **57** | **55** | **0** | **10** | **10** | **0** | **5** | **5** | **0** |
| TOTAL ENROLMENT | | 1,078 | 601 | 275 | 128 | 87 | 27 | 127 | 78 | 30 | 1,071 | 641 | 188 | 154 | 114 | 20 | 137 | 81 | 28 |

**2014-15 Results as of October 23, 2015**

**PT** – Part-time
**FT**- Full-time
**Cas** – Casual

E = total enrolment
C = completers (the total number of students who completed course requirements or remained to the end of the program).
G = graduates (the total number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry).

PARKLAND
COLLEGE



# HUMAN RESOURCES

Human Resources assist applicants and employees with all phases of the employment process from recruitment, interviewing, selection and evaluation of employees. Human Resources helps foster strong relationships with employees by providing a high level of expertise and support. Parkland College employed 90 full time equivalent (FTE) positions and 210 employees in 2014-2015.

## PERFORMANCE MANAGEMENT

Human Resources improved and modernized performance management processes directly increasing completion rate of Annual Reviews by 10% in the 2014-2015 year. Human Resources led a 360 Degree performance feedback activity for 60% of employees in supervisory positions.

## STAFF RECOGNITION

Sixteen employees were recognized at the Annual Staff Recognition event for their dedication, commitment and service to adult education and our organization.

## PROFESSIONAL DEVELOPMENT

Parkland College is committed to lifelong learning. We continued to budget 1.5% of salaries for training and education opportunities for employees. Three employees participated in an International project in Jamaica.

## WELLNESS

The Wellness Committee continued to promote holistic wellness education and awareness to staff, focusing on mental/emotional, physical and spiritual health.

## RETENTION

Parkland College retained 86% of our employees in 2014-2015. This low turnover reflects a positive work environment and culture, and underscores our efforts to create a workplace where employees Join, Stay, Perform, and Adapt.

## EMPLOYEE ENGAGEMENT AND EMPOWERMENT

Parkland College conducted an Employee Engagement survey in October 2014 to measure our employees' positive emotional attachment to the College. The results identified that 77% of employees are positively engaged at work.

## QUALITY IMPROVEMENT

We continued our focus on evaluating and improving work practices and processes throughout Parkland College to ensure we are providing quality education and service to students and the public.

# FULL TIME EQUIVALENT CHART

| Position & Classification | # of Employees | F.T.E.s |
|---|---|---|
| **Executive** | | |
| President | 1 | 1.0 |
| Director, Academics & Student Services | 1 | 1.0 |
| Director, Advancement | 0 | 0.0 |
| Director, Finance & Administration | 1 | 1.0 |
| Director, Human Resources | 1 | 1.0 |
| Director, Training & Business Development | 1 | 1.0 |
| Associate Director, Administration | 1 | 1.0 |
| Associate Director, Business Development | 0 | 0.0 |
| Controller | 1 | 1.0 |
| Human Resource Generalist | 1 | 1.0 |
| Executive Assistant | 1 | 1.0 |
| **In Scope** | | |
| Counsellor, Level 8 | 1 | 1.00 |
| IT Manager, Level 7 | 1 | 1.00 |
| Coordinators, Level 7 | 8 | 6.75 |
| Coordinators, Level 6 | 1 | 1.00 |
| Counsellors, Level 7 | 8 | 5.32 |
| Business and Training Representative, Level 6 | 2 | 1.60 |
| Facilitators, Level 6 | 14 | 4.18 |
| Accounting Technicians, Level 5 | 1 | 1.00 |
| Accounting Clerk, Level 4 | 1 | 0.97 |
| Information Technician, Level 5 | 1 | 1.00 |
| Information Assistant, Level 4 | 1 | 0.07 |
| Registration Clerk, Level 5 | 1 | 1.00 |
| Communications Officer, Level 5 | 1 | 1.00 |
| Program Assistants, Level 4 | 11 | 9.12 |
| Clericals, Level 3 | 12 | 5.01 |
| Clericals, Casual | 9 | 1.07 |
| Janitor, Level 3 | 1 | 1.00 |
| Janitors, Level 2 | 2 | 1.19 |
| Janitors, Casuals | 1 | 0.93 |
| Instructors (in-scope grid) | 93 | 31.56 |
| Tutors/Aides | 24 | 3.18 |
| Invigilators | 5 | 0.52 |
| ***Total*** | ***210*** | ***89.61*** |

*Non-credit instructors are not included.*

# EMPLOYEE LIST

## Executive

| | |
|---|---|
| DePape, Kami | Director, Academics & Student Services |
| Dubreuil, Alison | Director, Human Resources |
| Kobylko, Mandi | Human Resources Generalist |
| Murdock, Brent | Associate Director, Administration |
| Myers, Dr. Fay | President |
| Nadeem, Mustansar | Director, Finance & Administration |
| Rosowsky, Stephen | Director, Training & Business Development |
| Virostek, Christine | Controller |

## In Scope

| | |
|---|---|
| Adams, Paul | Janitor |
| Aitken, William | Instructor, Fire |
| Allary, Anthony | Facilitator |
| Allin, Lindsay | Instructor, Early Childhood Education |
| Alstad, Roxanne | Program Assistant |
| Anweiler, Kerilyn | Receptionist |
| Badger, Delores | Counselor |
| Banga, Linda | Instructor, Adult Basic Education |
| Beddome, George | Instructor, Adult Basic Education |
| Benjamin, Patricia | Receptionist |
| Berard, Rhonda | Instructor, Early Childhood Education |
| Bewcyk, Mike | Facilitator |
| Bielka, James | Receptionist |
| Blain, Glady | Instructor, English as an Additional Language |
| Bland, Susan | Facilitator |
| Blommaert, Debbie | Clerical |
| Boese, Kevin | Instructor |
| Bothner, Angela | Instructor, Business |
| Boychuk, Pattie | Receptionist |
| Broda, Maureen | Registration Clerk |
| Brown, Connie | Coordinator, Post Secondary Programs |
| Buchholzer, Elaine | Program Assistant |
| Burback, Amanda | Instructor |
| Byblow, Kristan | Instructor Aide |
| CadieuxDeLarios, Lisa | Instructor, Adult Basic Education |
| Callfas, Allan | Instructor Aide |
| Cazakoff, Cecelia | Instructor, Adult Basic Education |
| Ceaser, Florence | Invigilator |
| Cole, Maria | Instructor, Business |
| Crocker, Tracy | Instructor, Practical Nursing |
| Cymbalisty, Irene | Instructor, Practical Nursing |
| Dales, Jean | Instructor, English as an Additional Language |
| Datema, Jill | Program Assistant |
| Decelles, Donna | Counselor |
| Dedman, David | Instructor |
| Degooijer, Joy | Instructor, Continuing Care Assistant |
| Degryse, Catherine | Instructor, Office Education |
| Diduch, Keith | Invigilator |
| Donalds, Michelle | Instructor, Adult Basic Education (Online) |
| Drosky, Shane | Instructor, Fire |
| Dubidad, Matthew | Instructor Aide |
| Dzuba, Michelle | Instructor, Adult Basic Education |
| Eckhart, Michelle | Counselor |
| Elliott, Dorothy | Instructor, Adult Basic Education |
| Erickson, Ken | Counselor |
| Evanik, Jennifer | Receptionist |
| Evans, Barbara | Instructor, Practical Nursing |
| Evans, Sharon | Program Assistant |
| Everitt, Jason | Instructor, Fire |
| Fedorowich, Eugene | Instructor, Business |
| Ferguson, Raymond | Instructor, Fire |
| Franck, Edward | Instructor, Industrial Mechanics |
| Fraser-Bailey, Katherine | Janitor |
| Friday, Alfred | Instructor |
| Fulton, Scott | Facilitator |
| Gabriel, Tracy | Instructor, Practical Nursing |
| Gascho, Glenda | Receptionist |
| Gerein, Ron | Instructor, Carpentry |
| Gessner, Mavis | Instructor, Business |
| Glowa, Rosemarie | Counselor |
| Glowa, Jason | Instructor, Fire |
| Gorchynski, Gail | Coordinator, Essential Skills |
| Gulash, Kurt | Instructor, Fire |
| Haberstock, Jeanette | Instructor Sub |
| Hall, Michael | Instructor, Business |
| Haskell, Ronald | Instructor, Power Engineering |
| Heshka, Linda | Coordinator, Adult Basic Education |
| Heshka, Terry | Instructor, Adult Basic Education |
| Heshka, Dale | Instructor |
| Hnatuik, Sandi | Receptionist |
| Hnidey, Mitch | Instructor Aide |
| Hollinger, Kristyn | Accounting Clerk |
| Holstein, Dale | Coordinator, Trades |
| Hourd, Ed | Business & Training Representative |
| Hozjan, Ron | Instructor |
| Hudym, Nick | Instructor, Industrial Mechanics |
| Hughes, Earl | Invigilator |
| Hull, Jennifer | Janitor |
| Irving, Cam | Casual |
| Jansen, Linda | Payroll Technician |
| Jensen, Alma | Program Assistant |
| Jolly-Maxie, Susan | Facilitator |
| Jordens, Elodie | Instructor |
| Jordens, Tom | Instructor Sub |
| Kaeding, Michelle | Program Assistant |
| Karcha, Kurt | Information Technician Assistant |
| Katchuk, Natasha | Corodinator, Marketing |
| Kaur, Navjot | Instructor |
| Kazakoff, Dean | Instructor, Industrial Mechanics |
| Kerr, Neil | Facilitator |
| Keyowski, Deborah | Receptionist |
| Kolisnek, Carol | Instructor Aide |
| Kopan, Lonny | Instructor, Fire |
| Kosteroski, Christopher | Senior Admissions Officer |
| Kostyshyn, Sheldon | Systems Administrator |
| Kraynick, Karen | Instructor, Continuing Care Assistant |
| Kyle-Zwirsky, Kim | Facilitator |
| Lacroix, Herb | Facilitator |
| Landels, Darrell | Business & Training Representative |
| Lenderbeck, Eleanor | Instructor, Continuing Care Assistant |
| Leppington, Dwight | Instructor, Industrial Mechanics |
| Lerat, Matthew | Instructor, Fire |
| Linden, Cheryl | Invigiiator |
| Lipoth, Sarah | Instructor Aide |
| Littlewolfe, Marion | Program Assistant |
| Litvanyi, Greg | Instructor, Fire |
| MacDonald, Gordon | Instructor, Power Engineering |
| Machnee, Gwen | Coordinator, University & Applied Research |
| Mampe, Maria | Instructor Aide |
| Marfleet, Cheryl | Instructor, Continuing Care Assistant |
| Mathewson, Derek | Instructor, Adult Basic Education |
| Maupin, Karen | Instructor, Continuing Care Assistant |
| McColl, Ginger | Instructor, English as an Additional Language |
| McDonald, Kathleen | Instructor, Adult Basic Education |
| McDowell, Eric | Instructor Aide |
| Miller-Kitch, Dana | Instructor Aide |
| Milligan, Erin | Receptionist |

# EMPLOYEE LIST CONTINUED

| | |
|---|---|
| Mogenson, Tyrone | Instructor, Fire |
| Montbriand, Krista | Instructor Aide |
| Moore, Terri-Lynn | Invigilator |
| Morris, Charlotte | Program Assistant |
| Morrison, Cam | Instructor, Power Engineering |
| Mortimer, Bob | Instructor, Heavy Equipment Operator |
| Murray, Ernest | Instructor Aide |
| Muzyka, Dennis | Instructor, Industrial Mechanics |
| Nagy, Bradley | Instructor, Power Engineering |
| Napoleoni, Twila | Instructor Sub |
| Neudorf, Shane | Janitor |
| Neyedley, Donna | Facilitator |
| Nicholson, Fred | Instructor, English as an Additional Language |
| O'Hagan, Francis | Instructor Sub |
| O'Hagan, Marguerite | Instructor, Adult Basic Education |
| Olson, Steven | Instructor |
| Oucharek, Joan | Invigilator |
| Palmer, Natasha | Instructor, Aide |
| Patzwald, Garth | Instructor, Industrial Mechanics |
| Pearen, Lawrence | Coordinator, Emergency Services |
| Penner, Nathan | Manger, Technology |
| Phung, Sylvia | Instructor Aide |
| Pollock, Oney | Instructor, Continuing Care Assistant |
| Prokop, Patricia | Instructor, Adult Basic Education |
| Purich, Margaret | Instructor, Adult Basic Education |
| Puritch, Mel | Instructor, Power Engineering |
| Ritchie, Stuart | Instructor, Power Engineering |
| Ritchie, Heather | Instructor Aide |
| Rittinger, Nichol | Facilitator |
| Rohatensky, Jackie | Instructor, Practical Nursing |
| Rokosh, Sharon | Accounting Clerk |
| Rose, Brad | Instructor, Adult Basic Education |
| Rurak, Sharon | Program Assistant |
| Rusnak, Janna-Lea | Instructor, Practical Nursing |
| Ryder, Kenneth | Receptionist |
| Sabo, Marsha | Facilitator |
| Sauser, Tamara | Instructor, Early Childhood Education |
| Scheffler, Jacqueline | Facilitator |
| Schofer, Brittany | Instructor Aide |
| Scutchings, Richard | Instructor, Heavy Equipment Operator |
| Seidler, Keith | Instructor Aide |
| Selin, Raynold | Instructor, Industrial Mechanics |
| Shabatoski, Michelle | Instructor Aide |
| Shankowsky, Gwyneth | Counselor |
| Sharp, Mildred | Instructor, Continuing Care Assistant |
| Shields, Sylvie | Receptionist |
| Shul, Bernice | Receptionist |
| Simington, Tyler | Instructor Aide |
| Springford, Katherine | Coordinator, Academics & Student Services |
| Stackhouse, Jennifer | Instructor Aide |
| Starr, Gail | Counselor |
| Stevely, Terence | Instructor, Security Guard |
| Streelasky, Carol | Instructor Sub |
| Strelioff, Phyllis | Instructor Aide |
| Sykes, Brittany | Instructor Aide |
| Sylvester, Brad | Facilitator |
| Thompson, Sharon | Receptionist |
| Thompson, Donald | Instructor Aide |
| Tocker, Terry | Instructor, English as an Additional Language |
| Torfason, Ivan | Casual |
| Trafananko, Chelsea | Instructor, Continuing Care Assistant |
| Trebish, Katherine | Instructor, Adult Basic Education |
| Tropin, John | Instructor |
| Unrau, Amanda | Instructor Sub |
| Usenkova, Eleonora | Instructor, English as an Additional Language |
| Vranai, Donna | Instructor, Business |
| Wagner, Brendan | Communications Officer |
| Wark, Cal | Facilitator |
| Wasylyniuk, Karrie | Receptionist |
| Waugh, Betty-Anne | Receptionist |
| Weinheimer, Susan | Counselor |
| Weston, Scott | Instructor, Fire |
| Whiting, Jill | Program Assistant |
| Williamson, Benjamin | Instructor, Mining |
| Wilson, Wendy | Coordinator, Post Secondary Programs |
| Wishlow, Karen | Receptionist |
| Wolkowski, Cynthia | Program Assistant |
| Wright, James | Instructor, Adult Basic Education |
| Wylie, Ruth | Invigilator |
| Yacishyn, Gerry | Instructor, Adult Basic Education |
| Yuzicapi, Dianne | Facilitator |
| Zelinski, Ashley | Receptionist |
| Zorn, Carolee | Instructor, Medical Terminology |
| Zurburg, Richard | Facilitator |

# FINANCIAL STATEMENTS


I. Statement of Management Responsibility ..... 36
II. Auditors' Report ..... 37
III. Statement of Financial Position ..... 38
IV. Statement of Operations ..... 39
V. Statement of Changes in Net Assets ..... 40
VI. Statement of Cash Flows ..... 41
VII. Notes to Financial Statements ..... 42
VIII. Schedule of Revenues & Expenses ..... 62
IX. Schedule of Revenues by Function ..... 63
X. Schedule of Expenses by Function ..... 64
XI. Schedule of General Expenses ..... 65

# I. STATEMENT OF RESPONSIBILITY

PARKLAND COLLEGE

YOUR Answer...

Melville Administration
Box 790, 200 Block, 9th Avenue East
Melville, SK, S0A 2P0
Ph: (306) 728-4471 Fax: (306) 728-2576

**Statement of Management Responsibility**

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the format specified in the Regional Colleges Accounting and Reporting Manual issued by the Ministry of Advanced Education, and are in compliance with the provisions of legislation and related authorities. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise because they include certain amounts based on estimates and judgements.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the management has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors of the College is responsible for the review and approval of the financial statements, and ensures management fulfils its financial reporting responsibilities. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The financial statements have been audited by Miller Moar Grodecki Kreklewich & Chorney, Chartered Professional Accountants. The external auditors conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and provides their opinion on the fairness of the presentation of the information in the financial statements.

Chief Executive Officer

Director, Finance & Administration

**September 4, 2015**

www.parklandcollege.sk.ca
Toll free 1.866.783.6766

Box 778, 418 Main Street, Canora, SK, S0A 0L0, Tel: 306.563.6808
Box 650, 501 Kennedy Drive, Esterhazy, SK, S0A 0X0, Tel: 306.745.2878
Box 398, 740 Sioux Avenue, Fort Qu'Appelle, SK, S0G 1S0, Tel: 306.332.5416
Box 790, 200 Block 9th Avenue East, Melville, SK, S0A 2P0, Tel: 306.728.4471
200 Pioneer Way, Yorkton, SK, S3N 4G4, Tel: 306.783.8566

# II. AUDITORS' REPORT

*Miller Moar Grodecki Kreklewich & Chorney*
*Chartered Professional Accountants*

## INDEPENDENT AUDITORS' REPORT

To Members of the Board
Parkland College
MELVILLE, Saskatchewan

*Report on the Financial Statements*

We have audited the accompanying financial statements of the Parkland College which comprise the statement of financial position as at June 30, 2015 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Parkland College as at June 30, 2015 and the results of its operations, changes in net financial assets and cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Miller Moar Grodecki Kreklewich & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
September 4, 2015

# III. STATEMENT OF FINANCIAL POSITION

## STATEMENT 1

**Parkland College**
**Statement of Financial Position**
**as at June 30, 2015**

| | 30-Jun 2015 | 30-Jun 2014 (Note 21) |
|---|---|---|
| **Financial Assets** | | |
| Cash and cash equivalents (Note 4) | $ 4,606,718 | $ 2,978,067 |
| Accounts receivable (Note 5) | 952,602 | 1,812,463 |
| Portfolio investments (Note 6) | 590,606 | 584,481 |
| **Total Financial Assets** | 6,149,925 | 5,373,012 |
| **Liabilities** | | |
| Bank indebtedness (Note 7) | 650,000 | - |
| Accrued salaries and benefits (Note 8) | 372,621 | 378,002 |
| Accounts payable and accrued liabilities (Note 9) | 2,963,210 | 1,872,724 |
| Deferred revenue (Note 10) | 463,064 | 204,010 |
| Liability for employee future benefits (Note 11) | 260,600 | 247,200 |
| Long-term debt (Note 12) | 7,973 | 55,809 |
| **Total Financial Liabilities** | 4,717,468 | 2,757,745 |
| **Net Financial Assets** | 1,432,458 | 2,615,267 |
| **Non-Financial Assets** | | |
| Tangible capital assets (Note 13) | 19,186,875 | 6,162,742 |
| Prepaid expenses (Note 14) | 289,513 | 75,284 |
| **Total Non-Financial Assets** | 19,476,389 | 6,238,026 |
| **Accumulated Surplus (Note 19)** | $ 20,908,846 | $ 8,853,293 |
| **Accumulated Surplus is comprised of:** | | |
| Accumulated surplus from operations | $ 20,908,846 | $ 8,853,293 |
| **Total Accumulated Surplus** | $ 20,908,846 | $ 8,853,293 |

*The accompanying notes and schedules are an integral part of these financial statements*

On behalf of the Board:

Director

Director/CFO

# IV. STATEMENT OF OPERATIONS

## STATEMENT 2

**Parkland College**
**Statement of Operations and Accumulated Surplus**
**for the year ended June 30, 2015**

| | 2015 Budget (Note 16) | 2015 Actual | 2014 Actual (Note 21) |
|---|---|---|---|
| **Revenues (Schedule 2)** | | | |
| Provincial government | | | |
| Grants | $ 6,186,027 | $ 6,721,127 | $ 6,164,506 |
| Other | 5,974,631 | 8,614,386 | 1,213,586 |
| Federal government | | | |
| Grants | 95,000 | - | - |
| Other | 547,137 | 276,648 | 300,320 |
| Other revenue | | | |
| Administrative recoveries | - | - | - |
| Contracts | 1,886,206 | 2,510,509 | 1,867,378 |
| Interest | 40,000 | 59,189 | 56,750 |
| Rents | 33,100 | 9,675 | 10,978 |
| Resale items | 357,844 | 246,974 | 222,169 |
| Tuitions | 3,776,338 | 2,103,069 | 2,620,840 |
| Donations | 1,408,283 | 3,560,275 | 1,349,520 |
| Other | 568,804 | 508,483 | 370,806 |
| Total revenues | 20,873,370 | 24,610,335 | 14,176,853 |
| **Expenses (Schedule 3)** | | | |
| General | 4,835,559 | 4,071,704 | 5,986,640 |
| Skills training | 5,238,516 | 4,419,181 | 4,254,189 |
| Basic education | 3,826,698 | 2,920,394 | 2,326,508 |
| University | 770,202 | 616,168 | 355,803 |
| Services | 463,649 | 321,110 | 395,944 |
| Scholarships | 195,750 | 205,763 | 149,368 |
| Development | - | 462 | 152 |
| Total expenses | 15,330,373 | 12,554,782 | 13,468,603 |
| Surplus for the Year from Operations | 5,542,997 | 12,055,553 | 708,250 |
| Accumulated Surplus, Beginning of Year | 8,853,293 | 8,853,293 | 8,145,045 |
| Accumulated Surplus, End of Year | $ 14,396,291 | $ 20,908,846 | $ 8,853,293 |

*The accompanying notes and schedules are an integral part of these financial statements*

# V. STATEMENT OF CHANGES IN NET ASSETS

## STATEMENT 3

**Parkland College**
**Statement of Changes in Net Financial Assets**
**as at June 30, 2015**

| | 2015 Budget (Note 17) | 2015 Actual | 2014 Actual |
|---|---|---|---|
| **Net Financial Assets, Beginning of Year** | $ 2,615,267 | $ 2,615,267 | $ 4,252,685 |
| **Surplus for the Year from Operations** | 5,542,997 | 12,055,553 | 708,250 |
| Acquisition of tangible capital assets | (8,430,789) | (13,527,012) | (2,993,705) |
| Proceeds on disposal of tangible capital assets | - | 4,500 | - |
| Net (gain) on disposal of tangible capital assets | - | (4,500) | - |
| Amortization of tangible capital assets | 515,000 | 502,879 | 510,488 |
| Acquisition of prepaid expenses | (75,000) | 75,284 | 212,835 |
| Use of prepaid expenses | 100,000 | (289,513) | (75,284) |
| | 267,476 | 1,432,456 | 2,615,269 |
| **Change in Net Financial Assets** | (2,347,791) | (1,182,810) | (1,637,416) |
| **Net Financial Assets, End of Year** | $ 267,476 | $ 1,432,458 | $ 2,615,267 |

*The accompanying notes and schedules are an integral part of these financial statements*

# VI. STATEMENT OF CASH FLOWS

## STATEMENT 4

**Parkland College**
**Statement of Cash Flows**
**for the year ended June 30, 2015**

| | 2015 | 2014 |
|---|---|---|
| **Operating Activities** | | |
| Surplus for the year from operations | $ 12,055,553 | $ 708,250 |
| Non-cash items included in surplus | | |
| Amortization of tangible capital assets | 502,879 | 510,488 |
| Net (gain) on disposal of tangible capital assets | (4,500) | - |
| Changes in non-cash working capital | | |
| Decrease (increase) in accounts receivable | 859,862 | (542,512) |
| (Decrease) in accrued salaries and benefits | (5,381) | (73,722) |
| Increase in accounts payable and accrued liabilities | 1,103,886 | 1,460,589 |
| Increase (decrease) in deferred revenue | 259,054 | (253,508) |
| (Increase) decrease in prepaid expenses | (214,230) | 137,551 |
| **Cash Provided by Operating Activities** | 14,557,123 | 1,947,135 |
| **Capital Activities** | | |
| Cash used to acquire tangible capital assets | (13,527,012) | (2,993,705) |
| Proceeds on disposal of tangible capital assets | 4,500 | - |
| **Cash (Used) by Capital Activities** | (13,522,513) | (2,993,705) |
| **Investing Activities** | | |
| Cash used to acquire portfolio investments | (265,266) | (587,803) |
| Proceeds from disposal of portfolio investments | 259,141 | 521,187 |
| **Cash (Used) by Investing Activities** | (6,125) | (66,616) |
| **Financing Activities** | | |
| Proceeds from issuance of long-term debt | - | 95,672 |
| Repayment of long-term debt | (47,836) | (39,863) |
| **Cash Provided by Financing Activities** | (47,836) | 55,809 |
| **Increase (Decrease) in Cash and Cash equivalents** | 980,649 | (1,057,377) |
| **Cash and Cash Equivalents, Beginning of Year** | 2,976,067 | 4,033,446 |
| **Cash and Cash Equivalents, End of Year** | $ 3,956,717 | $ 2,976,067 |
| **Represented on the Financial Statements as:** | | |
| Cash and cash equivalents | $ 4,606,718 | $ 2,976,067 |
| Bank indebtedness | (650,000) | - |
| **Cash and Cash Equivalents, End of Year** | $ 3,956,717 | $ 2,976,067 |

# VII. NOTES TO THE FINANCIAL STATEMENTS

**PARKLAND COLLEGE**
**Notes to the Financial Statements**
**for the year ended June 30, 2015**

## 1. PURPOSE AND AUTHORITY

Parkland College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*.

The Board of the Parkland College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

The College's objectives are to promote the social, economic and cultural development of the Parkland region of Saskatchewan by facilitating learning options and participating in community groups.

The College is exempt from the payment of income tax.

## 2. SIGNIFICANT ACCOUNTING POLICIES

The College prepared these financial statements in accordance with Canadian public sector accounting standards (PSA).

Significant aspects of the accounting policies adopted by the College are as follows:

### (a) College Reporting Entity

The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity. The College reporting entity is comprised of the Parkland College and 580673 Saskatchewan Ltd., operating as Western Trade Training Institute (WTTI).

### (b) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of $260,600 (June 30, 2014 - $247,200) because actual experience may differ significantly from actuarial or historical estimations and assumptions;

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

**(c) Financial Instruments**

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, portfolio investments, bank indebtedness, accrued salaries and benefits, accounts payable and accrued liabilities.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

i) **Fair Value**
Fair value measurement applies to portfolio investments in equity and debt instruments that are quoted in an active market.

ii) **Cost or Amortized Cost**
All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Loans and receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

**(d) Financial Assets**

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

**Cash and Cash Equivalents** consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

**Accounts Receivable** are shown net of allowance for doubtful accounts to reflect their expected net recoverable value. Valuation allowances are recorded where recovery is considered uncertain. Changes in valuation allowances are recorded in the statement of operations.

**Portfolio Investments** consist of debt investments quoted in an active market. These investments are reported at fair value, and any associated transaction costs are expensed upon initial recognition. Measurement gains or losses on fair value are recorded as income or expense on the consolidated statement of operations in the period the gain or loss occurs.

**(e) Liabilities**

Liabilities present obligations arising from transactions and events occurring prior to year end, which will be satisfied in the future through the use of assets or another form of economic settlement.

**Bank Indebtedness** is comprised of bank overdraft and short-term loans with initial maturities of one year or less, incurred for the purpose of financing current expenses.

**Accrued Salaries and Benefits** represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

**Accounts Payable and Accrued Liabilities** include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

**Deferred Revenue** from government transfers represents restricted grants with stipulations that give rise to a liability for which the stipulations have not yet been fulfilled. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

**Liability for Employee Future Benefits** represents non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to

these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

**Long-Term Debt** is comprised of capital loans and other long-term debt with initial maturities of more than one year. Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the College without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

**(f) Non-Financial Assets**

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

| | |
|---|---|
| Leasehold Improvements | 10 years |
| Buildings | 20 years |
| Office Furnishings/equipment | 10 years |
| Computer hardware | 3 years |
| Vehicles | 5 years |
| Leased capital assets | 3 years |

Write-downs are accounted for as expenses in the statement of operations.

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

**(g) Employee Pension Plans**

Employees of the College participate in the following pension plans:

**Multi-Employer Defined Benefit Plans**
The College's employees participate in one of the following multi-employer defined benefit plans:

i) Teachers who hold a valid certificate of qualifications or other authorization from the Ministry of Education participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

**(h) Revenue Recognition**

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The College's major sources of revenue include the following:

i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.

ii) **Fees and Services**
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.

iv) **Other (Non-Government Transfer) Contributions**
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**(i) Expenses**
Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

## 3. ADOPTION OF NEW ACCOUNTING POLICY

On July 1, 2014, Parkland College adopted Public Sector Accounting Board standard PS 3260 *Liability for Contaminated Sites*. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. The standard requires the recognition of a liability for the remediation of contaminated sites in the financial statements when the recognition criteria outlined in the standard is met.

The adoption of PS 3260 has not resulted in any changes to the measurement and recognition of liabilities in Parkland College's 2015 financial statements.

## 4. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates cost.

| | June 30 2015 | June 30 2014 |
|---|---|---|
| Cash and bank deposits | $ 4,606,718 | $ 2,976,067 |
| **Cash and cash equivalents** | **$ 4,606,718** | **$ 2,976,067** |

## 5. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

| | June 30 2015 | June 30 2014 |
|---|---|---|
| Provincial government: | $ - | $ - |
| Advanced Education/Economy | 37,888 | 796,964 |
| Other | 9,187 | 59,028 |
| Federal government | 380,363 | 218,910 |
| Other receivables | 531,206 | 740,677 |
| | 958,643 | 1,815,579 |
| Less: Allowance for doubtful accounts | (6,042) | (3,115) |
| **Accounts receivable, net of allowances** | **$ 952,602** | **$ 1,812,463** |

## 6. PORTFOLIO INVESTMENTS

| | June 30 2015 | | June 30 2014 | |
|---|---|---|---|---|
| **Portfolio investments in the fair value category:** | **Cost** | **Fair Value** | **Cost** | **Fair Value** |
| *Provincial Government Bonds* | $ - | $ - | $ 581,263 | $ 584,476 |
| *Mutual Funds* | 590,601 | 590,601 | | |
| *Credit Union Shares* | 5 | 5 | 5 | 5 |
| **Total portfolio investments reported at fair value** | **590,606** | **590,606** | **581,268** | **584,481** |
| **Total portfolio investments** | | **$ 590,606** | | **$ 584,481** |

## 7. BANK INDEBTEDNESS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of $5,300,000 that bears interest at Bank prime rate less 0.80% per annum. This line of credit is authorized by a borrowing resolution by the Board and was approved by the Minister of Advanced Education on November 4, 2014. The balance drawn on the line of credit at June 30, 2015 was $650,000 at an interest rate of 2.35% (June 30, 2014 – Nil).

## 8. ACCRUED SALARIES AND BENEFITS

| | June 30 2015 | June 30 2014 |
|---|---|---|
| Accrued Salaries | $ 133,472 | $ 86,432 |
| Accrued Vacation | 239,149 | 291,570 |
| **Accrued salaries and benefits** | **$ 372,621** | **$ 378,002** |

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

| | June 30 2015 | June 30 2014 |
|---|---|---|
| Accounts payable | $ 2,897,167 | $ 1,816,270 |
| Scholarships | 36,069 | 33,349 |
| Other | 29,974 | 23,105 |
| **Accounts payable and accrued liabilities** | **$ 2,963,210** | **$ 1,872,724** |

## 10. DEFERRED REVENUE

| | June 30 2014 | Addition during the year | Revenue recognized in the year | June 30 2015 |
|---|---|---|---|---|
| **Other deferred revenue:** | | | | |
| *Student tuitions* | $ 184,565 | $ 402,493 | $ 184,565 | $ 402,493 |
| *Other* | 19,445 | 60,571 | 19,445 | 60,571 |
| | 204,010 | 463,064 | 204,010 | 463,064 |
| **Deferred revenue** | **$ 204,010** | **$ 463,064** | **$ 204,010** | **$ 463,064** |

## 11. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The College provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. Significant assumptions include the discount rates based on the Saskatchewan provincial bond yields with similar maturities at the respective disclosure dates. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

| | June 30 2015 | June 30 2014 |
|---|---|---|
| Actuarial valuation date | 30-Jun-12 | 30-Jun-12 |
| Long-term assumptions used: | | |
| Salary escalation rate (percentage) | 1.75% | 1.75% |
| Discount rate (percentage) | 2.30% | 2.80% |
| Inflation rate (percentage) | Nil | Nil |
| Expected average remaining service life (years) | 8.75 | 8.75 |

| Liability for Employee Future Benefits | June 30 2015 | June 30 2014 |
|---|---|---|
| **Accrued Benefit Obligation - beginning of year** | **$ 250,300** | **$ 236,300** |
| Current period benefit cost | 46,900 | 46,300 |
| Interest cost | 7,100 | 6,700 |
| Benefit payments | (41,000) | (39,000) |
| Actuarial gains / Losses | 4,500 | - |
| Plan Amendments | - | - |
| **Accrued Benefit Obligation - end of year** | **267,800** | **250,300** |
| **Unamortized Net Actuarial Gains / Losses** | **(7,200)** | **(3,100)** |
| **Liability for Employee Future Benefits** | **$ 260,600** | **$ 247,200** |

| Employee Future Expense | June 30 2015 | June 30 2014 |
|---|---|---|
| Current period benefit cost | $ 46,900 | $ 46,300 |
| Amortization of net actuarial gain / loss | 400 | 400 |
| Plan amendments | - | - |
| **Benefit cost** | **47,300** | **46,700** |
| **Interest cost on unfunded employee future benefits obligation** | **7,100** | **6,700** |
| **Total Employee Future Benefits Expense** | **$ 54,400** | **$ 53,400** |

## 12. LONG-TERM DEBT

| Details of Long-Term Debt: | | June 30 2015 | June 30 2014 |
|---|---|---|---|
| Capital Loans: | | - | - |
| | | - | - |
| Other Long-Term Debt: | | | |
| Capital Leases | RCAP Leasing - VOIP | 7,973 | 55,809 |
| Other LT Debt | | - | - |
| | | 7,973 | 55,809 |
| **Total Long Term Debt** | | **$ 7,973** | **$ 55,809** |

**Principal repayments over the next 5 years are estimated as follows:**

| | Capital Loans | Capital Leases | Other LT Debt | Total |
|---|---|---|---|---|
| 2016 | $ - | $ 7,973 | $ - | $ 7,973 |
| 2017 | - | - | - | - |
| 2018 | - | - | - | - |
| 2019 | - | - | - | - |
| 2020 | - | - | - | - |
| Thereafter | - | - | - | - |
| **Total** | **$ -** | **$ 7,973** | **$ -** | **$ 7,973** |

**Principal and interest payments on the long-term debt are as follows**

| | Capital Loans | Capital Leases | Other LT Debt | 2015 | 2014 |
|---|---|---|---|---|---|
| Principal | $ - | $ 47,836 | $ - | $ 47,836 | $ 39,864 |
| Interest | - | - | - | - | - |
| **Total** | **$ -** | **$ 47,836** | **$ -** | **$ 47,836** | **$ 39,864** |

## 13. TANGIBLE CAPITAL ASSETS

| | Land | Buildings | Furniture and Equipment | Computer Hardware | System Development | Vehicles | Leasehold Improv | Work in Progress | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Tangible Capital Assets - at Cost:** | | | | | | | | | | |
| Opening Balance at Start of Year | $ 14,000 | $ 6,938,783 | $ 239,566 | $ 454,509 | $ 184,999 | $ 89,927 | $ 24,765 | $ 2,831,254 | $10,747,802 | $ 7,754,097 |
| Additions/Purchases | 2,240,000 | - | - | 37,728 | 15,540 | 21,564 | 25,071 | 11,187,089 | 13,527,012 | 2,993,705 |
| Disposals | - | - | - | - | - | (30,927) | - | - | (30,927) | - |
| Write Downs | - | - | - | - | - | - | - | - | - | - |
| Transfers to (from) | - | - | - | - | - | - | - | - | - | - |
| **Closing Balance at End of Year** | 2,254,000 | 6,938,783 | 239,566 | 492,237 | 200,539 | 80,564 | 49,836 | 14,018,343 | 24,243,887 | 10,747,802 |
| **Tangible Capital Assets - Amortization:** | | | | | | | | | | |
| Opening Balance at Start of Year | | 3,836,613 | 170,329 | 386,193 | 95,547 | 68,327 | 22,681 | | 4,585,059 | 4,091,571 |
| Amortization for the Period | | 345,325 | 15,487 | 58,612 | 62,741 | 18,113 | 4,580 | | 502,879 | 530,488 |
| Disposals | | | | | | (30,927) | | | (30,927) | - |
| Write Downs | | | | | | | | | - | - |
| **Closing Balance at End of Year** | N/A | 4,181,938 | 185,816 | 444,825 | 158,288 | 51,512 | 26,631 | N/A | 5,057,011 | 4,585,059 |
| **Net Book Value:** | | | | | | | | | | |
| Opening Balance at Start of Year | 14,000 | 3,072,170 | 61,237 | 68,316 | 89,452 | 23,600 | 2,714 | 2,831,254 | 6,162,743 | 3,679,527 |
| Closing Balance at End of Year | 2,254,000 | 2,726,845 | 45,749 | 47,412 | 42,251 | 29,052 | 23,205 | 14,018,343 | 19,186,875 | 6,162,742 |
| **Change in Net Book Value** | $ 2,240,000 | $ (345,325) | $ (15,487) | $ (20,904) | $ (47,201) | $ 5,452 | $ 20,511 | $11,187,089 | $13,024,132 | $ 2,483,216 |

## 14. PREPAID EXPENSES

| | June 30 2015 | June 30 2014 |
|---|---|---|
| Insurance | $ 29,057 | $ 29,927 |
| Rent | 319 | 19,158 |
| Program Costs | 38,721 | 26,199 |
| Development Charges | 192,000 | - |
| Equipment | 29,416 | - |
| **Prepaid expenses** | **$ 289,513** | **$ 75,284** |

## 15. EMPLOYEE PENSION PLANS

### Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the College contributes is as follows:

i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the College's employees are as follows:

| | 2015 | | | 2014 |
|---|---|---|---|---|
| | STRP | STSP | TOTAL | TOTAL |
| Number of active College members | 12 | 2 | 14 | 17 |
| Member contribution rate (percentage of salary) | | | | |
| Integrated rate | 9.10% | 6.05% | | 7.80% / 6.05% |
| Non-integrated rate | 11.30% | 7.85% | | 10.00% / 7.85% |
| Member contributions for the year | $ 101,052 | $ 9,061 | $ 110,113 | $ 108,847 |

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

Details of the MEPP are as follows:

| | 2015 | 2014 |
|---|---|---|
| Number of active College members | 103 | 102 |
| Member contribution rate (percentage of salary) | 8.15% | 8.15% |
| College Contribution rate (percentage of salary) | 8.15% | 8.15% |
| Member contributions for the year | $ 349,481 | $ 363,138 |
| College contributions for the year | $ 349,481 | $ 363,138 |

## 16. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk consisting of interest rate risk.

i) **Credit Risk**
Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include the analysis of the financial position of its customers and the regular review of their credit limits in order to reduce its credit risk and close monitoring of overdue accounts. The College does not have significant

exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of accounts receivable at June 30, 2015 and June 30, 2014 was:

| | June 30, 2015 | | June 30, 2014 | |
|---|---|---|---|---|
| | Accounts Receivable | Allowance of Doubtful Accounts | Accounts Receivable | Allowance of Doubtful Accounts |
| Current | $ 453,425 | $ - | $ 1,068,593 | $ - |
| 0-30 days | 283,661 | - | 303,343 | - |
| 30-60 days | 50,348 | - | 35,973 | - |
| 60-90 days | 110,143 | - | 257,099 | - |
| Over 90 days | 61,067 | 6,042 | 150,571 | 3,115 |
| Total | $ 958,643 | $ 6,042 | $ 1,815,579 | $ 3,115 |
| Net | | $ 952,602 | | $ 1,812,463 |

ii) **Liquidity Risk**

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by maintaining adequate cash balances, budget practices and monitoring and forecasts. The following table sets out the contractual maturities of the College's financial liabilities:

| | June 30, 2015 | | | |
|---|---|---|---|---|
| | Within 6 months | 6 months to 1 year | 1 to 5 years | > 5 years |
| Bank Indebtedness | $ 650,000 | $ - | $ - | $ - |
| Accrued salaries and benefits | 133,472 | 239,149 | - | - |
| Accounts payable and accrued liabilities | 2,963,584 | - | - | - |
| Long-term debt | 7,973 | - | - | - |
| Total | $ 3,755,029 | $ 239,149 | $ - | $ - |

iii) **Market Risk**

The College is exposed to market risks with respect to interest rates as follows:

**Interest Rate Risk:**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to cash and cash equivalents, portfolio investments, and bank indebtedness. The College also has an authorized bank line of credit of $200,000 with interest payable annually at a rate of prime less 0.60% and an authorized bank line of credit of $5,300,000 with interest payable annually at a rate of prime less 0.80%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on the lease facility as of June 30, 2015.

There was a $650,000 balance outstanding on the credit facility as of June 30, 2015.

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in mutual funds where interest rates minimally fluctuate
- managing cash flows to minimize utilization of its bank line of credit

## 17. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on May 12, 2014 and the Minister of Advanced Education on July 14, 2014.

## 18. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below.

| | June 30 2015 | June 30 2014 |
|---|---|---|
| **Revenues:** | | |
| Ministry of Advanced Education/Economy | | |
| Operating | $ 7,835,513 | $ 7,254,755 |
| Capital | 7,595,300 | 20,000 |
| | **$ 15,430,813** | **$ 7,274,755** |
| **Expenses:** | | |
| Saskatchewan Polytechnic | $ 524,908 | $ 615,201 |
| University of Saskatchewan | 127,856 | 141,957 |
| University of Regina | 178,387 | 111,170 |
| SaskTel | 103,775 | 81,855 |
| SaskPower and Sask Energy | 27,769 | 18,526 |
| Saskatchewan Central Services | 123,454 | 102,797 |
| | **$ 1,086,148** | **$ 1,071,506** |

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

The College receives long distance telephone services between major centers from SaskTel, a related party, at reduced rates available to Government agencies.

## 19. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the College less liabilities. This represents the accumulated balance of net surplus arising from the operations of the College and accumulated net remeasurement gains and losses.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes including capital projects, student health & dental, and student account. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

The College does not maintain separate bank accounts for the internally restricted amounts.

## PARKLAND COLLEGE
## Notes to the Financial Statements
## for the year ended June 30, 2015

Details of accumulated surplus are as follows:

| | June 30 2014 | Additions during the year | Reductions during the year | June 30 2015 |
|---|---|---|---|---|
| **Invested in Tangible Capital Assets:** | | | | |
| Net Book Value of Tangible Capital Assets | $ 6,162,742 | $ 13,527,012 | $ 502,879 | $ 19,186,875 |
| Less: Debt owing on Tangible Capital Assets | 55,809 | - | 47,836 | 7,973 |
| | 6,106,933 | 13,527,012 | 455,043 | 19,178,902 |
| **Internally Restricted Operating Surplus** | | | | |
| **Capital projects:** | | | | |
| Designated to tangible capital asset expenditures: | | | | |
| Trades & Technology Centre | 1,276,345 | 10,998,462 | 13,427,089 | (1,152,281) |
| **Student Health & Dental** | - | 8,317 | - | 8,317 |
| **Student Account** | - | 6,916 | - | 6,916 |
| **Scholarship Funds:** | | | | |
| Good Spirit REDA Scholarship Fund | 11,168 | - | 1,500 | 9,668 |
| Entrance Scholarship Fund | 7,792 | 15,650 | 6,750 | 16,692 |
| Staff Scholarship Fund | 2,602 | 2,431 | 3,000 | 2,033 |
| Golf Tournament Scholarship Fund | 56,813 | 34,386 | 44,203 | 46,996 |
| Clay Serby Scholarship Fund | 2,214 | - | 1,000 | 1,214 |
| Internal Scholarship Fund | 3,165 | 27,045 | 24,900 | 5,310 |
| TD Bank Scholarship Fund | 5,000 | 5,000 | 5,000 | 5,000 |
| Yorkton Tribal Council Scholarship | 141,943 | - | 22,130 | 119,813 |
| **Total Restricted Scholarship Funds** | 230,698 | 84,512 | 108,483 | 206,727 |
| **Total Internally Restricted Funds** | 1,507,043 | 11,082,974 | 13,535,572 | (930,321) |
| **Internally Restricted Funds by Government of Saskatchewan** | | | | |
| Preventive Maintenance and Renewal (PMR) | 37,797 | 95,300 | 68,337 | 64,760 |
| Applied Research Carryforward | 2,748 | - | 2,748 | - |
| ABE On-Reserve Carryforward | 27,697 | 83,590 | 27,697 | 83,590 |
| ABE Online Carryforward | - | 18,343 | - | 18,343 |
| ABE Traditional Carryforward | - | 137,184 | - | 137,184 |
| Enhanced Learner Supports Carryforward | - | 74,228 | - | 74,228 |
| ECE Carryforward | 34,917 | 22,847 | 34,917 | 22,847 |
| Ag Operator Carryforward | 34,026 | - | 34,026 | - |
| ABE On-Reserve Funding | 74,103 | 74,103 | 74,103 | 74,103 |
| ABE Funding | 212,490 | 212,484 | 212,490 | 212,484 |
| ABE Online Funding | 75,000 | 75,000 | 75,000 | 75,000 |
| ESL Funding | 21,588 | 21,624 | 21,588 | 21,624 |
| Skills Training Funding | 380,862 | 486,801 | 380,862 | 486,801 |
| **Total Internally Restricted Funds by Government of Saskatchewan** | 901,227 | 1,301,504 | 931,767 | 1,270,964 |
| **Total Restricted Funds** | 2,408,270 | 12,384,478 | 14,467,339 | 340,643 |
| **Unrestricted Operating & Surplus** | 338,090 | 13,445,833 | 12,394,623 | 1,389,301 |
| **Total Accumulated Surplus from Operations** | 8,853,293 | 39,357,324 | 27,317,004 | 20,908,846 |
| **Total Accumulated Surplus** | $ 8,853,293 | $ 39,357,324 | $ 27,317,004 | $ 20,908,846 |

The purpose and nature of each Internally Restricted Fund is as follows:

- Scholarships include funds designated for the purpose of awarding scholarships to students of the College.
- Capital projects include future funds for the development of the Trades & Technology Centre. This fund was overdrawn by $1,152,281 as of June 30, 2015.
- Student Health & Dental include funds designated for future use of premium increases.
- Student account include funds designated for future use of student events.

## 20. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the College are as follows:

- operating and capital lease obligations, as follows:

- Instructional Facilities
  - Treaty Four Governance Centre, Fort Qu'Appelle, Saskatchewan, under a year-to-year agreement. The agreement covers use of the facility and grounds with annual rental of $50,512. The agreement contains an option to renew at the end of the initial lease term.

- Offices
  - Administration office and classrooms, Melville, Saskatchewan, located in the Melville Comprehensive School, under a ten-year lease which expires August 31, 2017. Terms of the lease require Parkland College to pay for its proportional share of the operating costs of the building.

  - Branch office and classrooms, Canora, Saskatchewan, located in the Canora Town Office, under a five-year lease agreement which expires August 31, 2015. Terms of the lease provide for annual payment of $12,000 plus applicable taxes.

  - Branch office and two classrooms, Kamsack, Saskatchewan, located in the Crowstand Centre, under a lease agreement that expires June 30, 2016. Terms of the lease provide for monthly rental of $1,407 plus applicable taxes.

  - Branch office space, Yorkton, Saskatchewan, located at 32 Smith Street, under a five-year lease agreement that expires September 30, 2015. Terms of the lease provide for annual payment of $54,840 plus applicable taxes.

- Equipment
  - RCAP Leasing Inc. covering one photocopier located at Yorkton location until May 2016. Terms of the lease call for monthly rental payments of $392 plus applicable taxes.

  - RCAP Leasing Inc. covering one photocopier located in Melville location until April 2019. Terms of the lease call for monthly rental payments of $171 plus applicable taxes.

- Vehicles
  - Toyota Canada: two Toyota Camry vehicles and one Toyota Sienna have been leased for a five-year term ending June 2016. Monthly lease payments for the three vehicles total $1,078 plus applicable taxes.

| | Operating Leases | | | | Capital Leases | |
|---|---|---|---|---|---|---|
| Future minimum lease payments: | Office Rental | Copier Leases | Vehicles | Total Operating | RCAP Leasing VOIP | Total Capital |
| 2016 | $ 32,594 | $ 6,364 | $ 12,936 | $ 51,894 | $ 7,973 | $ 7,973 |
| 2017 | - | 2,052 | - | 2,052 | - | - |
| 2018 | - | 2,052 | - | 2,052 | - | - |
| 2019 | - | 1,710 | - | 1,710 | - | - |
| 2020 | - | - | - | - | - | - |
| Thereafter | - | - | - | - | - | - |
| | 32,594 | 12,178 | 12,936 | 57,708 | 7,973 | 7,973 |
| Interest and executory costs | - | - | - | - | N/A | N/A |
| Total Lease Obligations | $ 32,594 | $ 12,178 | $ 12,936 | $ 57,708 | $ 7,973 | $ 7,973 |

- Good Spirit School Division
  - The College has negotiated a 10-year operating agreement with the Good Spirit School Division. The agreement specifies the cost-sharing of utility, insurance and maintenance costs, based on square footage occupied by the College. The agreement, effective September 1, 2013, is reviewed annually, and adjusted for increases/decreases in costs, square footage, and services provided. After five (5) years the school division reserves the right to withdraw the division-owned space from the agreement, with one year's notice, if operational needs require.

- Open Door Technology Inc.
  - Annual maintenance on Navision Software at approximately $2,311 including taxes.

## 21. CHANGE IN ACCOUNTING POLICY

The following tables present the consolidation between Parkland College and 580673 Saskatchewan Ltd., operating as Western Trade Training Institute (WTTI). WTTI was accounted for as a Government Business Enterprise in the prior year. WTTI has a protocol agreement with Saskatchewan Apprenticeship to apprentice and upgrade training for crane and hoist operator trades and sub trades.

# PARKLAND COLLEGE
## Notes to the Financial Statements
## for the year ended June 30, 2015

| (i) Reconciliation of the July 1, 2014 Statement of Financial Position | July 1, 2014 | Adjustments | Consolidated July 1, 2014 |
|---|---|---|---|
| **FINANCIAL ASSETS** | | | |
| Cash and cash equivalents | $ 2,884,697 | $ 91,370 | $ 2,976,067 |
| Accounts receivable | 1,798,389 | 14,075 | 1,812,464 |
| Portfolio Investments | 584,481 | - | 584,481 |
| Investment in 580673 Saskatchewan Ltd. | 175,000 | (175,000) | - |
| **TOTAL FINANCIAL ASSETS** | **5,442,568** | **(69,556)** | **5,373,012** |
| **LIABILITIES** | | | |
| Bank indebtedness | - | - | - |
| Accrued salaries and benefits | 378,002 | - | 378,002 |
| Accounts payable and accrued liabilities | 1,856,847 | 15,877 | 1,872,724 |
| Deferred revenue | 204,010 | - | 204,010 |
| Employee future benefits | 247,200 | - | 247,200 |
| Long-term debt | 55,809 | - | 55,809 |
| **TOTAL LIABILITIES** | **2,741,867** | **15,877** | **2,757,746** |
| **NET FINANCIAL ASSETS** | **2,700,700** | **(85,433)** | **2,615,266** |
| **NON-FINANCIAL ASSETS** | | | |
| Tangible capital assets | 6,162,742 | - | 6,162,742 |
| Prepaid expenses | 75,095 | 189 | 75,284 |
| **TOTAL NON-FINANCIAL ASSETS** | **6,237,837** | **189** | **6,238,026** |
| **ACCUMULATED SURPLUS** | **$ 8,938,537** | **$ (85,244)** | **$ 8,853,293** |
| **ACCUMULATED SURPLUS IS COMPRISED OF:** | | | |
| Accumulated surplus from operations | 8,938,537 | (85,244) | 8,853,293 |
| Accumulated remeasurement gains and losses | - | - | - |
| **TOTAL ACCUMULATED SURPLUS** | **$ 8,938,537** | **$ (85,244)** | **$ 8,853,293** |

# PARKLAND COLLEGE
## Notes to the Financial Statements
## for the year ended June 30, 2015

| (ii) Reconciliation of the July 1, 2014 Statement of Operations | July 1, 2014 | Adjustments | Consolidated July 1, 2014 |
|---|---|---|---|
| **REVENUES** | | | |
| Provincial government | | | |
| Grants | $ 6,164,506 | $ - | $ 6,164,506 |
| Other | 1,110,249 | 103,337 | 1,213,586 |
| Federal Government | | | |
| Grants | - | - | - |
| Other | 300,320 | - | 300,320 |
| Other revenue | | | |
| Administrative recoveries | - | - | - |
| Contracts | 1,748,350 | 119,028 | 1,867,378 |
| Interest | 56,677 | 73 | 56,750 |
| Rents | 10,978 | - | 10,978 |
| Resales items | 222,169 | - | 222,169 |
| Tuitions | 2,620,840 | - | 2,620,840 |
| Donations | 1,349,520 | - | 1,349,520 |
| Other | 370,806 | - | 370,806 |
| **TOTAL REVENUES** | **13,954,414** | **222,439** | **14,176,853** |
| **EXPENSES** | | | |
| General | 5,737,201 | 249,438 | 5,986,639 |
| Skills Training | 4,254,189 | - | 4,254,189 |
| Basic education | 2,326,508 | - | 2,326,508 |
| University | 355,803 | - | 355,803 |
| Services | 395,944 | - | 395,944 |
| Scholarships | 149,368 | - | 149,368 |
| Development | 152 | - | 152 |
| **TOTAL EXPENSES** | **13,219,165** | **249,438** | **13,468,603** |
| **SURPLUS (DEFICIT) FROM OPERATIONS** | **735,249** | **(26,999)** | **708,250** |

# VIII. SCHEDULE OF REVENUES & EXPENSES BY FUNCTION

## SCHEDULE 1

**Parkland College**
**Schedule of Revenues and Expenses by Function**
**for the year ended June 30, 2015**

| | 2015 Actual | | | | | | | | 2015 | 2015 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | General | Skills Training | | Basic Education | | Services | University | Scholarships | Development | Total | Budget | Actual |
| | | Credit | Non-credit | Credit | Non-credit | Learner Support | Counsel | Credit | | | | |
| **Revenues (Schedule 2)** | | | | | | | | | | | | |
| Provincial government | $ 3,381,984 | $ 1,986,422 | $ 53,466 | $ 1,459,022 | $ 590,386 | $ 259,721 | $ - | $ 7,232 | $ 97,280 | $ 7,500,000 | $ 15,335,513 | $ 12,160,658 | $ 7,378,092 |
| Federal government | - | - | - | - | 276,648 | - | - | - | - | - | 276,648 | 642,137 | 300,320 |
| Other | 548,508 | 2,246,434 | 738,759 | 979,297 | 88,927 | 46,194 | 98,688 | 669,931 | 84,512 | 3,498,926 | 8,998,174 | 8,070,575 | 6,498,440 |
| **Total Revenues** | 3,930,492 | 4,232,856 | 792,225 | 2,438,319 | 955,961 | 305,915 | 98,688 | 677,163 | 181,792 | 10,998,926 | 24,610,335 | 20,873,370 | 14,176,853 |
| **Expenses (Schedule 3)** | | | | | | | | | | | | | |
| Agency contracts | 7,662 | 818,590 | 358,601 | - | - | - | - | 433,598 | - | - | 1,618,441 | $ 1,683,097 | $ 1,605,545 |
| Amortization | 502,879 | - | - | - | - | - | - | - | - | - | 502,879 | 515,000 | 510,488 |
| Equipment | 186,043 | 52,510 | 23,022 | 8,357 | 2,005 | - | - | - | - | - | 248,936 | 405,106 | 315,823 |
| Facilities | 343,539 | 92,771 | 19,617 | 17,151 | 37,183 | - | - | 3,061 | - | - | 513,322 | 565,741 | 488,148 |
| Information technology | 83,051 | 89,915 | 5,808 | 32,900 | 889 | - | - | 3,577 | - | - | 176,137 | 269,765 | 211,519 |
| Operating | 737,476 | 880,141 | 89,380 | 91,983 | 146,814 | 229 | 30,492 | 18,481 | 205,783 | 462 | 1,881,230 | 2,367,993 | 2,190,067 |
| Personnel services | 2,251,066 | 1,924,606 | 404,212 | 1,846,428 | 739,884 | 45,796 | 244,593 | 157,451 | - | - | 7,613,836 | 9,523,671 | 8,136,013 |
| **Total Expenses** | 4,071,704 | 3,518,533 | 900,647 | 1,993,819 | 926,576 | 46,025 | 275,085 | 616,168 | 205,783 | 462 | 12,554,782 | 15,330,373 | 13,468,804 |
| **Surplus (Deficit) for the year** | $ (141,212) | $ 714,322 | $ (108,422) | $ 444,500 | $ 29,386 | $ 259,890 | $ (176,397) | $ 60,995 | $ 23,9711 | $ 10,998,462 | $ 12,055,553 | $ 5,542,997 | $ 708,050 |

# IX. SCHEDULE OF REVENUES BY FUNCTION

## SCHEDULE 2

**Parkland College**
**Schedule of Revenues by Function**
**for the year ended June 30, 2015**

| | 2015 Revenues Actual | | | | | | | | | | 2015 Total Revenues Actual | 2015 Total Revenues Budget | 2014 Total Revenues Actual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | General | Skills Training | | Basic Education | | Services | University Credit | Scholarships | Development | | | | |
| | | Credit | Non-credit | Credit | Non-credit | Learner Support | Counsel | | | | | | |
| **Provincial Government** | | | | | | | | | | | | | |
| Advanced Education/ Economy | | | | | | | | | | | | | |
| Operating grants | $ 3,124,299 | $ 16,822 | $ - | $ 12,666 | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,153,780 | $ 4,195,412 | $ 3,048,616 |
| Program grants | - | 1,629,386 | - | 1,446,384 | 136,578 | 259,721 | - | - | - | - | 3,472,048 | 1,870,615 | 3,095,800 |
| Capital grants | 96,300 | - | - | - | - | - | - | - | - | - | 96,300 | 20,000 | 20,000 |
| | 3,219,599 | 1,646,207 | - | 1,459,022 | 136,578 | 259,721 | - | - | - | - | 6,721,127 | 6,186,027 | 6,164,506 |
| Contracts | 162,385 | 321,796 | 53,466 | - | 453,808 | - | 7,232 | - | - | - | 998,688 | 1,012,916 | 1,145,530 |
| Other | - | 18,419 | - | - | - | - | - | - | - | - | 18,419 | 361,715 | - |
| Other provincial | 162,385 | 340,215 | 53,466 | - | 453,808 | - | 7,232 | - | - | - | 1,017,107 | 1,374,631 | 1,145,530 |
| | - | 1,988,422 | - | 1,459,022 | - | 259,721 | - | - | - | - | 7,738,233 | 7,560,658 | 7,310,036 |
| **Total Provincial** | 3,381,984 | 1,988,422 | 53,466 | 1,459,022 | 590,386 | 259,721 | - | 97,280 | 7,500,000 | - | 7,597,280 | 4,600,000 | 68,057 |
| | | | | | | | | | | | 15,335,513 | 12,160,658 | 7,378,092 |
| **Federal Government** | 3,381,984 | 1,988,422 | 53,466 | 1,459,022 | 590,386 | 259,721 | - | 97,280 | 7,500,000 | - | 15,335,513 | 12,160,658 | 7,378,092 |
| Operating grants | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Program grants | - | - | - | - | - | - | - | - | - | - | - | 95,000 | - |
| Capital grants | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | 95,000 | - |
| Other Federal | - | - | - | - | 276,648 | - | - | - | - | - | 276,648 | 547,137 | 300,320 |
| **Total Federal** | - | - | - | - | 276,648 | - | - | - | - | - | 276,648 | 642,137 | 300,320 |
| **Other Revenue** | | | | | | | | | | | | | |
| Admin recovery | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracts | 211,781 | 979,145 | 358,366 | 875,097 | 1,625 | - | 84,486 | - | - | - | 2,510,509 | 1,886,206 | 1,867,378 |
| Interest | 36,027 | - | - | - | - | - | - | - | 23,162 | - | 59,189 | 40,000 | 56,750 |
| Rents | 9,675 | - | - | - | - | - | - | - | - | - | 9,675 | 33,100 | 10,978 |
| Resale items | 3,870 | 222,103 | 14,844 | 2,190 | 1,275 | - | - | 2,693 | - | - | 246,974 | 357,844 | 222,169 |
| Tuitions | 138,642 | 1,021,681 | 364,130 | 9,850 | 4,175 | - | - | 564,691 | - | - | 2,103,069 | 3,776,338 | 2,620,940 |
| Donations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 148,613 | 23,505 | 1,420 | 92,160 | 81,853 | 46,194 | 12,191 | 102,547 | 84,512 | 3,475,763 | 3,560,275 | 1,408,283 | 1,349,520 |
| **Total Other** | 548,508 | 2,246,434 | 738,759 | 979,297 | 88,927 | 46,194 | 96,688 | 669,931 | 84,512 | 3,475,763 | 508,483 | 568,804 | 370,606 |
| | | | | | | | | | | | 8,998,174 | 8,070,575 | 6,498,440 |
| **Total Revenues** | $ 3,930,492 | $ 4,232,856 | $ 792,225 | $ 2,438,319 | $ 955,861 | $ 305,915 | $ 96,688 | $ 767,163 | $ 181,792 | $ 10,999,925 | $ 24,610,335 | $ 20,873,370 | $ 14,176,853 |

# X. SCHEDULE OF EXPENSES BY FUNCTION

## SCHEDULE 3

**Parkland College**
**Schedule of Expenses by Function**
**for the year ended June 30, 2015**

| | 2015 Expenses Actual | | | | | | | | | | 2015 Total Expenses Actual | 2015 Total Expenses Budget | 2014 Total Expenses Actual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | General (Schedule 4) | Skills Training | | Basic Education | | Student Services | | University Credit | Scholarships | Development | | | |
| | | Credit | Non-credit | Credit | Non-credit | Learner Support | Counsel | | | | | | |
| **Agency Contracts** | $ 7,652 | $ 818,590 | $ 358,601 | $ - | $ - | $ - | $ - | $ 433,598 | $ - | $ - | $ 1,618,441 | $ 1,489,892 | $ 1,605,545 |
| Contracts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Instructors | 7,652 | 818,590 | 358,601 | - | - | - | - | 433,598 | - | - | 1,618,441 | 193,205 | 1,605,545 |
| | - | - | - | - | - | - | - | - | - | - | 502,879 | 515,000 | 510,488 |
| **Amortization** | 502,879 | - | - | - | - | - | - | - | - | - | - | - | - |
| **Equipment** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment (non-capital) | 970 | - | - | 841 | - | - | - | - | - | - | 1,810 | 15,500 | 24,318 |
| Rental | 103,397 | 52,510 | 23,022 | - | 2,005 | - | - | - | - | - | 180,933 | 338,629 | 234,268 |
| Repairs and maintenance | 61,676 | - | - | 4,516 | - | - | - | - | - | - | 66,192 | 52,777 | 57,237 |
| | 166,043 | 52,510 | 23,022 | 5,357 | 2,005 | - | - | - | - | - | 248,936 | 405,106 | 315,823 |
| **Facilities** | 10,678 | 17 | - | - | - | - | - | - | - | - | 10,695 | 13,700 | 17,803 |
| Building supplies | 16,308 | - | - | - | - | - | - | - | - | - | 16,308 | 14,812 | 11,947 |
| Grounds | 33,476 | - | - | - | - | - | - | - | - | - | 33,476 | 18,867 | 23,654 |
| Janitorial | 243,457 | 33,341 | 19,149 | 17,151 | 37,183 | - | - | 3,061 | - | - | 353,342 | 386,923 | 355,796 |
| Rental | 16,270 | 59,374 | - | - | - | - | - | - | - | - | 75,645 | 88,400 | 52,771 |
| Repairs & maintenance buildings | 23,349 | 39 | 469 | - | - | - | - | - | - | - | 23,857 | 34,049 | 37,178 |
| Utilities | 343,539 | 92,771 | 19,617 | 17,151 | 37,183 | - | - | 3,061 | - | - | 513,322 | 555,741 | 499,148 |
| | 8,180 | - | - | - | - | - | - | - | - | - | 5,180 | 34,800 | 19,807 |
| **Information Technology** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer services | - | 41,174 | 4,677 | 9,629 | 869 | - | - | 3,577 | - | - | 59,945 | 156,200 | 91,640 |
| Data communications | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment (non-capital) | - | - | - | - | - | - | - | - | - | - | - | - | (8) |
| Materials & supplies | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental | - | - | - | - | - | - | - | - | - | - | 111,012 | 78,765 | 100,079 |
| Repairs & maintenance buildings | 57,871 | 28,741 | 1,129 | 23,271 | - | - | - | - | - | - | 176,137 | 269,765 | 211,519 |
| Software (non-capital) | 63,051 | 69,915 | 5,806 | 32,900 | 869 | - | - | 3,577 | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | 218,570 | 220,232 | 242,233 |
| **Operating** | 115,588 | 61,002 | 20,920 | 13,109 | 6,678 | - | - | 1,273 | - | - | 49,022 | 52,955 | 54,048 |
| Advertising | 47,844 | 946 | - | 117 | 315 | - | - | - | - | - | 6,192 | 4,000 | (3,935) |
| Association fees & dues | 6,192 | - | - | - | - | - | - | - | - | - | 41,117 | 50,000 | 41,104 |
| Bad debts | 40,655 | - | - | - | - | - | - | - | - | 462 | 18,151 | 114,577 | 48,485 |
| Financial services | 4,503 | 4,221 | 145 | 5,342 | 3,294 | - | 645 | - | - | - | 49,233 | 48,514 | 46,877 |
| In-service (includes PD) | 37,888 | 4,538 | 6,829 | - | - | - | - | - | - | - | 385,554 | 487,831 | 550,941 |
| Insurance | 107,633 | 158,568 | 24,182 | 27,212 | 52,445 | - | 13,074 | 2,425 | 16 | - | 28,285 | 34,530 | 33,365 |
| Materials & supplies | 18,446 | 8,479 | 128 | 14 | 896 | 229 | - | 94 | - | - | 14,522 | 28,500 | 14,031 |
| Postage, freight & courier | 12,453 | 199 | - | - | 1,910 | - | - | - | - | - | 322,789 | 428,133 | 401,392 |
| Printing & copying | 173,768 | 56,823 | 3,963 | 13,616 | 62,676 | - | 334 | 11,590 | - | - | 253,503 | 355,726 | 272,683 |
| Professional services | 9,298 | 222,216 | 13,261 | 1,223 | 5,675 | - | - | 1,831 | - | - | 1,911 | 2,545 | 3,269 |
| Resale items | 1,911 | - | - | - | - | - | 458 | - | - | - | 75,860 | 78,970 | 81,075 |
| Subscriptions | 63,457 | 4,075 | 1,367 | 4,944 | 1,570 | - | 15,982 | 1,268 | - | - | 210,794 | 270,730 | 271,919 |
| Telephone & fax | 98,063 | 39,114 | 18,606 | 26,406 | 11,366 | - | - | - | 205,747 | - | 205,747 | 195,750 | 132,580 |
| Travel | - | - | - | - | - | - | - | - | - | - | 1,881,230 | 2,357,693 | 2,190,067 |
| Other | 737,475 | 560,141 | 89,390 | 91,983 | 146,814 | 229 | 30,492 | 18,481 | 205,763 | 462 | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | 933,204 | 1,265,062 | 971,461 |
| **Personal Services** | 339,076 | 249,133 | 49,187 | 181,449 | 67,042 | 336 | 33,302 | 23,679 | - | - | 40,835 | 221,355 | 70,821 |
| Employee benefits | 13,455 | - | - | 3,000 | 24,380 | - | - | - | - | - | 6,802,075 | 7,313,903 | 7,040,072 |
| Honoraria | 1,920,773 | 1,675,473 | 350,690 | 1,659,495 | 608,141 | 45,460 | 211,290 | 130,752 | - | - | 37,722 | 723,352 | 63,859 | |
| Salaries | 7,761 | - | 4,335 | 2,486 | 20,121 | - | - | 3,020 | - | - | 7,813,836 | 9,523,671 | 8,136,013 | |
| Other | 2,281,065 | 1,924,606 | 404,212 | 1,846,428 | 719,684 | 45,796 | 244,593 | 157,451 | - | - | | | |
| | - | - | - | - | - | - | - | - | - | - | $ 12,554,782 | $ 15,355,373 | $ 13,468,604 |
| **Total Expenses** | $ 4,011,704 | $ 3,318,535 | $ 900,647 | $ 1,993,819 | $ 926,575 | $ 46,025 | $ 275,085 | $ 616,168 | $ 205,763 | $ 462 | | | |

# XI. SCHEDULE OF GENERAL EXPENSES

## SCHEDULE 4

**Parkland College**
**Schedule of General Expenses by Functional Area**
**for the year ended June 30, 2015**

| | 2015 General Actual | | | | 2015 Total General Actual | 2015 Total General Budget | 2014 Total General Actual |
|---|---|---|---|---|---|---|---|
| | Governance | Operating and Administration | Facilities and Equipment | Information Technology | | | |
| **Agency Contracts** | | | | | | | |
| Contracts | $ - | $ 7,652 | $ - | $ - | $ 7,652 | $ 93,600 | $ 75,268 |
| Instructors | - | - | - | - | - | 180,000 | - |
| | - | 7,652 | - | - | 7,652 | 273,600 | 75,268 |
| **Amortization** | - | 502,879 | - | - | 502,879 | 515,000 | 510,488 |
| **Equipment** | | | | | | | |
| Equipment (non-capital) | - | - | 970 | - | 970 | 2,500 | 4,469 |
| Rental | - | - | 103,397 | - | 103,397 | 115,927 | 109,152 |
| Repairs and maintenance | - | - | 61,676 | - | 61,676 | 49,777 | 52,164 |
| | - | - | 166,043 | - | 166,043 | 168,204 | 165,784 |
| **Facilities** | | | | | | | |
| Building supplies | - | - | 10,678 | - | 10,678 | 13,700 | 17,466 |
| Grounds | - | - | 16,308 | - | 16,308 | 12,812 | 9,588 |
| Janitorial | - | - | 33,476 | - | 33,476 | 17,500 | 23,594 |
| Rental | - | - | 243,457 | - | 243,457 | 267,672 | 252,754 |
| Repairs & maintenance buildings | - | - | 16,270 | - | 16,270 | 88,400 | 52,698 |
| Utilities | - | - | 23,349 | - | 23,349 | 20,500 | 18,176 |
| | - | - | 343,539 | - | 343,539 | 420,584 | 374,275 |
| **Information Technology** | | | | | | | |
| Computer services | - | 5,180 | - | - | 5,180 | 30,000 | 10,067 |
| Data communications | - | - | - | - | - | - | - |
| Equipment (non-capital) | - | - | - | - | - | 108,000 | 22,528 |
| Materials & supplies | - | - | - | - | - | - | - |
| Rental | - | - | - | - | - | - | (8) |
| Repairs & maintenance buildings | - | - | - | - | - | - | - |
| Software (non-capital) | - | 12,334 | 1,326 | 44,212 | 57,871 | 33,105 | 36,096 |
| | - | 17,514 | 1,326 | 44,212 | 63,051 | 171,105 | 68,683 |
| **Operating** | | | | | | | |
| Advertising | 635 | 114,953 | - | - | 115,588 | 117,300 | 128,068 |
| Association fees & dues | 42,863 | 4,741 | 40 | - | 47,644 | 51,135 | 53,473 |
| Bad debts | - | 6,192 | - | - | 6,192 | 4,000 | (3,935) |
| Financial services | - | 40,655 | - | - | 40,655 | 50,000 | 40,952 |
| In-service (includes PD) | - | 4,288 | - | 215 | 4,503 | 35,809 | 35,082 |
| Insurance | - | 3,929 | 33,937 | - | 37,866 | 37,000 | 40,813 |
| Materials & supplies | - | 24,709 | 56,581 | 26,344 | 107,633 | 124,450 | 138,017 |
| Postage, freight & courier | - | 655 | 17,569 | 222 | 18,446 | 16,660 | 19,215 |
| Printing & copying | - | 10,818 | 1,635 | - | 12,453 | 19,500 | 11,491 |
| Professional services | 44,529 | 122,230 | - | 7,007 | 173,766 | 199,900 | 260,771 |
| Resale items | - | 9,298 | - | - | 9,298 | 11,000 | 10,682 |
| Subscriptions | - | 1,152 | 759 | - | 1,911 | 2,050 | 3,269 |
| Telephone & fax | - | 12,641 | 49,995 | 821 | 63,457 | 64,000 | 74,454 |
| Travel | 22,287 | 74,382 | 372 | 1,022 | 98,063 | 124,050 | 169,284 |
| Other | - | - | - | - | - | - | (6,834) |
| | 110,314 | 430,644 | 160,887 | 35,631 | 737,475 | 856,854 | 974,803 |
| **Personal Services** | | | | | | | |
| Employee benefits | - | 255,847 | 31,470 | 21,759 | 309,076 | 351,504 | 508,523 |
| Honoraria | 13,455 | - | - | - | 13,455 | 29,105 | 15,779 |
| Salaries | - | 1,624,557 | 150,144 | 146,073 | 1,920,773 | 2,011,602 | 3,266,747 |
| Other | - | 7,761 | - | - | 7,761 | 38,000 | 26,290 |
| | 13,455 | 1,888,166 | 181,613 | 167,832 | 2,251,066 | 2,430,211 | 3,817,339 |
| **Total General Expenses** | $ 123,768 | $ 2,846,854 | $ 853,408 | $ 247,674 | $ 4,071,704 | $ 4,835,559 | $ 5,966,640 |

# GLOSSARY OF TERMS

**Casual Student:** A participant taking courses, within a program group, that collectively totals less than 30 hours. (Applies to Skills Training only.)

**Completer:** Any participant who has successfully completed course requirements or remained to the end of the program.

**FLE:** Full Load Equivalent. The total participant hours divided by the accepted full load equivalent factor for a program group.

**FTE:** Full Time Equivalent

**Full-Time Student:** Total number of students who are taking courses (within the program group) that collectively require a minimum average of 18 hours of scheduled class time per week for a program session with a minimum duration period of 12 weeks (both conditions need to be true). There are two exceptions:

(a) **Apprenticeship and Trade:** 240 hours (a complete level depending on the trade) is required; and

(b) **University courses:** 234 hours (6 courses at 39 hours) of scheduled class time for the academic year.

**GED:** General Educational Development

**Graduates:** Any participant who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution.

**Participant Hours:** The total time (in hours) that a student is actively involved in a program (courses) session.

**Part-Time Student:** The number of students who are taking courses (within a program group) that collectively require less than an average of 18 hours of scheduled class time per week for a minimum duration period of less than 12 weeks but equal to or more than 30 hours in total. There are two exceptions:

(a) **Apprenticeship and Trade:** Totalling less than 240 hours of scheduled class time for academic year; and

(b) **University courses:** Totalling less than 234 hours.

**Program Group:** A combination of SIS 'Program Area', Program Type or Program Category identified for the specific purpose of reporting student enrolments. Program Groups for reporting to the Ministry are:

Skills Training - Institute Credit (Sask Polytech)
Skills Training - Institute Credit (Other Suppliers)
Skills Training - Apprenticeship & Trade
Skills Training - Industry Credit
Skills Training - Non-Credit (includes Industry Non-Credit, Community/Individual Non-Credit, and Personal Interest Non-Credit)
Adult Basic Education - Credit Adult 12
Adult Basic Education - Credit Adult 10
Adult Basic Education - Credit Academic GED
Adult Basic Education - Non-Credit Employability/Life Skills
Adult Basic Education - Non-Credit English Language Training
Adult Basic Education - Non-Credit General Academic Studies
Adult Basic Education - Non-Credit Literacy
University

**SCN:** Saskatchewan Communications Network

**Sask Polytech:** Saskatchewan Polytechnic (formerly Saskatchewan Institute of Applied Science and Technology).

**Student Enrolment:** Student(s) enrolled in program(s) or course(s) that are part of a specific Program Group.

# A Campus Near You.

PARKLAND COLLEGE

416 Main Street
**Canora**, SK S0A 0L0
Tel: 306.563.6808

501 Kennedy Drive
**Esterhazy**, SK S0A 0X0
Tel: 306.745.2878

740 Sioux Avenue
**Fort Qu'Appelle**, SK S0G 1S0
Tel: 306.332.5416

200 Block 9th Avenue East
**Melville**, SK S0A 2P0
Tel: 306.728.4471

200 Prystai Way
**Yorkton**, SK S3N 4G4
306.783.6566

**Toll Free: 1.866.783.6766**
**www.parklandcollege.sk.ca**

YOUR Answer...